

## Report to the trustees/members of

# Independent examiner's report on the accounts v2 Cunningsburgh & Districts Agricultural Society (SCIO)

## Registered charity number On the accounts of the charity for the period

SC047490

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•	P	eriod start da	te		Period end date				
l	Day	Month	Year		Day	Month	Year		
	1	November	2023	to	31	October	2024		
5		1	1	1	1	(remember to include the page numbers of additional sheets)			

Set out on pages

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\*]

- 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

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

Signed\*\*:
Name:
Relevant professional
qualification(s) or body
(if any):
Address:

	understanding of the accounts to	p be reached.	
:		Date:	30/05/2025
:			
I			
/			
:			

<sup>\*</sup>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.

<sup>\*\*</sup> OSCR will accept digital or typed signatures

## **Disclosure section**

	Only complete if the examiner needs to highlight material problems.
Give here brief details of any items that the examiner wishes to disclose	

## Cunningsburgh & Districts Agricultural Society (SCIO)

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	Recei	pts and	payme	nts	acco	ounts	
		de		Period and date			
For the period	Day	Month	TRAY	to	Dao	Ministra	Year
from	1st	November	2023		31st	October	2024

ceipts and p	avments				
	<b>a</b> j				
Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
2,419				2,419	2,857
_					
-					
-					
-					
-					
40,655				40,655	41,313
43,014				43,074	44,170
	-	-			
43,074		-		43,074	44,170
		_			
55,376				55,376	30,930
				-	
449				449	726
					<u>-</u>
				_	
55,825		-		55,825	31,656
				•	
55,825	-		-	55,825	31,656
(12,751)				(12,751)	12,514
	funds to nearest £  2,419  40,655 43,074  55,376  449	funds to nearest £  2,419	funds funds to nearest £ to nearest £  2,419	Nestricted   Funds   Eunds   Eunds	Compared   Compared

Cunningsburgh & Districts Agricultural Society (SCIO)

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Cash and bank balances at end of year (Agree balances with receipts and payments account(s))  Categories  Details  Linitis  Lo nearest £  Lo n	Section B Statemer	nt of balances						
B1 Cesh funds    Caph and bank balances at eart of year   24,294   40,000   25,000   88,294   76,77   72,77   12,55	Categories	Details	funds		Reserve	Expenses Reserve	period	Total last perio
Details  Details  Details  Pund to which asset belongs  For any or a secret (Lest year of the se	B1 Cash funds	Cash and bank balances at start of year		to tisarest E				76,78
Cash and bank balances at end of year (Agree batrons with recepts and payments account(s))  Details  Fund to which asset belongs  Fund to which asset belongs  Fund to which asset belongs  Total  Details  Fund to which asset belongs  Fund to which asset belongs  Cest (if available)  Conserved.  Total  Last year  Vorinerated  Total  Details  Pund to which liability relates  Fund to which liability relates  Amount due for inserved.  Total  Details  Details  Pund to which liability relates  Fund to which liability relates  Total  Details  Pund to which liability relates  Total  Details  Details  Pund to which liability relates  Fund to which liability relates  Fund to which liability relates  Total  Details  Details  Details  Details  Pund to which liability relates  Fund to which liab			(12,751)				(12,751)	12,51
Cash and bank balances at end of year (Ages balances with receipts and payments account(s))  Details  Details  Fund to which asset belongs  Fund to which asset belongs  Total  Total  Details  Details  Details  Fund to which asset belongs  Fund to which asset belongs  Fund to which asset belongs  Total  Last year analysis to nearest (Conserved to near		payments account					-	
Appen behnous with receipts and payments account(s)  Details  Fund to which asset belongs  Fund to which asset belongs  Committee to nearest E to ne							-	
Appen balances with receipts and payments account(s)		Cash and bank balances at end of year	11,543		40,000	25,000	76,543	89,29
Details  Details  Fund to which asset belonge Cout (if available) Covered value (if evaluable) to nearest to n		(Agree balances with receipts and payments						
Details  Fund to which asset belongs  Cost (if available)  Last year sevented  Connected to nearest  Connected to nearest  In an application  Details  Fund to which liability relates  Amount does to nearest  Last year to nearest  Amount does (relationals)  Details  Fund to which liability relates  Amount does (relationals)  Last year to nearest  Sometimes  Fund to which liability relates  Amount does (relationals)  Last year to nearest  Last year to nearest  Total  Details  Fund to which liability relates  Amount does (relationals)  Last year to nearest  Total  Details  Details  Fund to which liability relates  Amount does (relationals)  Last year to nearest  Total  Details  Details  Fund to which liability relates  Amount does (relationals)  Last year to nearest  Total  Details  Deta		Details			Fund to which	asset belongs	Market valuation	Last year
Details  Fund to which asset belonge  Cost (if available)  Last year to nearest £  to	2 Investments	698/3907/696					to nearest E	to nearest £
Details  Fund to which asset belongs  Cost (if available) to nearest E								
Details  Pund to which asset belonge Cost (if available) Coverent value (if available) Conserved £ I to nearest								
Details  Fund to which asset belonge Cost (if available) Last year to nearest E to								-
Details  Details  Details  Details  Details  Details  Point Name  Court (a variable)  svaliable)  sval						Total		-
Details  Details  Details  Details  Details  Details  Details  Point to which liability relates  Amount due to nearest £ t							Company value ()	
Details  Pund to which liability relates  In parent is contingent liabilities  Details  Pund to which liability relates  Fund to which liability relates  Amount due Last year to nearest is no nearest is nearest is nearest in neares		Details		Fund to which	asset belongs		available)	
Details  Fund to which liability relates  Amount due to nearest £  In one of the contract of t	3 Other assets					to nearest c	(O nearest &	to nearest z
Details  Fund to which liability relates  Amount due to nearest £  to nearest £  Total  Total  Fund to which liability relates  Castimate) to nearest £  to nearest £  Total  Fund to which liability relates  Castimate) to nearest £  to nearest £  Total  Total  Details  Print Name  Date of								
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Details  Fund to which liability relates  Lest year to nearest £  Total  Total  Fund to which liability relates  Fund to which liability relates  Castimate) to nearest £  Total  Total  Fund to which liability relates  Castimate) to nearest £  Total  Total  Total  Details  Fund to which liability relates  Castimate) to nearest £  Total  Total  Date of								
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Details  Fund to which liability relates  Amount due to nearest £  Total  Total  Fund to which liability relates  Fund to which liability relates  Contingent liabilities  Total  Fund to which liability relates  Contingent liabilities  Fund to which liability relates  Contingent liabilities  Fund to which liability relates  Contingent liabilities  Details  Details  Fund to which liability relates  Contingent liabilities  Details  Detai								
Details  Fund to which liability relates  Amount due to nearest £  Total  Total  Fund to which liability relates  Print to which liability relates  Contingent liabilities  Total  Fund to which liability relates  Contingent liabilities  Print Name  Date of					Total			
to nearest £  Total  Fund to which liability relates  Signed by one or two trustees  Total  Total  Total  Date of		2000				Unbility relates	Amerintelia	Lastware
Details  Fund to which flabilities  Fund to which flabilities  Fund to which flabilities  Total  Total  Fund to which flabilities  Details  Fund to which flabilities  Fund to which flability relates  to nearest £  Total  Total  Date of		Details			rana to which	naconty reserve		
Fund to which liability relates  Amount due (antimate) to nearest £  Total  Total  Date of	4 Liabilities							
Fund to which liability relates  Amount due (entimate) to nearest £  Total  Total  Date of								
5 Contingent liabilities  Fund to which liability relates  Amount due (entimate) to nearest £  to nearest £  Total  Total  Date of							$\vdash$	
Fund to which liability relates  Amount due (astimate) to nearest £  Total  Total  Date of								
5 Contingent liabilities  Total  Total  Date of						Total		
5 Contingent liabilities Total - Total - Date of		Details			Fund to which	liability relates	(estimate)	
igned by one or two trustees  Date of Print Name  Date of	5 Contingent Habilities							
igned by one or two trustees  Date of the frustees  Date of the frustees								
the healt of all the trustees Signature Print Name						Total		
14/7/2					Print Name			
14/1/2								11, / 7 /
14/03								14/1/2
								14/07

## Cunningsburgh & Districts Agricultural Society (SCIO)

SC047490

Section	СМ	otos.	to the	Accol	unte
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C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)	All funds, unless otherwise stated, are unrestricted and used to develop the showground and show. The charity maintains two reserves, one to cover any emergency repairs required to buinfrastructure and a second for operating expenses to ensure there is enough funds to run the show.	ildings &
C2 Grants	Type of activity or project supported Individual / Number of grants made    Individual / Individ	£
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)	
C3b Trustee remuneration - details	Authority under which paid  The secretaries and treasurer received honorariums totalling	1,480
C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	х
C4b Trustee expenses - details	Number of trustees	3
C5 Transactions with trustees and connected persons	Nature of relationship Nature of transaction amount (£)	Balance outstanding at period end (£)
C6 Other information		

## Additional analysis (1)

#### Analysis of receipts and payments

#### 1 Donations

	Unrestricted funds to nearest £	Restricted funds	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest E
Miscellaneous	1,932				1,932	2,186
Raffle prize donations	•					
Show prize donations	487				487	671
					-	
Total	2,419	•	•	-	2,419	2,857

reference - - reference

#### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-		:	
Total		-	•	

#### 3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endownent funds	Total current period	Total last period
	to nearest £	to nearest E	to nearest E	to nearest £	to rearest £	to nearest £
Sale of equipment						1,500
Show adverts	1,160				1,160	735
Candyfloss			12			
Catering	1,000		9		1,000	3,848
Exhibitor entry fees	2,773				2,773	2,409
Gate admission and sale of catalogues	18,863			100 Julius 1.	18,863	13,717
Hire of field area	370				370	2,326
Juice bar & Merchandise income	265				265	
Miscellaneous income	42				42	57
Raffle income	1,361				1,361	1,470
Sponsorship	3,185				3,185	3,710
Trade stands	3,051	0.07081			3,051	2,630
Winter Storage	8,185				8,185	8,911
Hire of banner space	400				400	
Total	40,655				40,655	41,313

### 4 Payments relating directly to charitable activities

4 Formand Islaming enesty to sharing the	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Advertising & Marketing	2,609				2,609	169
Catering	2,464				2,464	1,641
Engraving & Rosettes	2,244				2,244	1,790
Equipment & Consumables	32,846				32,846	5,305
Exhibitors prize money	447				447	1,974
Donations	80				80	1,780
Venue hire	275				275	275
General Expenses	2,122				2,122	1,280
Insurance	2,462				2,462	2,407
Electricity	309				309	1,410
Printing, postage and stationery	1,836				1,836	548
IT Software and Consumables	2,342				2,342	1,851
Showfield Improvements	1,653				1,653	6,632
Repairs & Maintenance	50				50	
Honorariums & Expenses	1,480				1,490	2,220
Subscriptions	223				223	185
Judges travel expenses	1,492				1,492	966
Bank & card charges	442				442	497
Total	55,376	-			55,376	30,930

reference error - - reference error