

Profit and Loss Report for GASCON CATTLE SOCIETY UK
For Period: 01/05/2024 to 30/04/2025

TURNOVER

4000 General Sales	170.00
4001 Semen Sales	249.95
4002 Igenity	487.60
4003 Igenity Kits	21.00
4004 Bank Interest Received	14.19
4100 Membership	325.00
4102 Registration - Males	125.00
4103 Registration - Females	225.00
Total:	1617.74

LESS COST OF SALES:

5004 Semen	100.00
5005 Igenity Testing	507.60
5100 Carriage	148.00
Total:	755.60

GROSS PROFIT: 862.14

LESS EXPENSES:

6201 Advertising	93.00
6900 Miscellaneous Expenses	35.00
6901 Memberships	10.50
7506 Hosting Fees and IT Consumables	398.00
7901 Bank Charges	4.00
8206 Semen Storage	214.50
Total:	755.00

Profit Before Tax: 107.14



18/10/25

Created 18 October 2025
Report Date 30 April 2025

GASCON CATTLE SOCIETY UK
Balance Sheet
(All values reported in GBP)

Fixed Assets

Total Fixed Assets **0.00**

Current Assets

1100 Debtors Control Account 270.72
1200 Current Account 1,244.74
Total Current Assets **1,515.46**

Current Liabilities

2100 Creditors Control Account (269.60)
2200 Sales Tax Control Account (45.12)
2201 Purchase Tax Control Account (36.52)
2202 VAT Liability (58.19)
Total Current Liabilities **(409.43)**

NET Current Assets **1,106.03**

Total Assets less Current Liabilities **1,106.03**

Long Term Liabilities

Total Long Term Liabilities **0.00**

NET Assets **1,106.03**

Capital and Reserves

P&L Account 1,106.03
Total Capital and Reserves **1,106.03**


18/10/25

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of	Charity name	GASCON CATTLE SOCIETY UK						
Registered charity number	SC	050667						
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year
Set out on pages		01	05	2024		30	04	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*]

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

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

Signed:
Name:

Date: 22nd January 2026

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

Address:



*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.

APPENDIX 3

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