

**Cromar and District Horticultural  
And Industrial Society**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Year to 31 October 2025**

**Charity No: SC023060**

**Reference and Administrative Information**

Charity Name: Cromar and District Horticultural and Industrial Society

Charity Registration Number: SC023060

Contact Address: 8 Mill Place  
Tarland  
ABOYNE  
AB34 4YG

**Trustees**

Mr M Humphrey (President)  
Mr J Campbell (Chairman)  
Mrs J Stott (Treasurer)  
Mr D Currie (Secretary)  
Mrs E Cooper (Show Secretary)  
Mrs R Crawford  
Mrs J Gill  
Dr M Cuthbert  
Mr G Bruce  
Mr D Davidson  
Mrs S Humphrey  
Ms L Stewart  
Mrs J Dunridge  
Mrs R Maris  
Mr B Joseph (resigned June 2025)

**Independent Examiner:** Mrs M Webster, 37 Houghton Place, Alford AB33 8AH

**Bankers:** Virgin Money, 1 Queens Cross, Aberdeen AB15 4XU

## **CROMAR and District Horticultural and Industrial Society**

### **Trustees' Annual Report for the Year ended 31 October 2025**

#### **Structure, Governance and Management**

##### **Governing Document**

Constitution dated 23 November 2016

##### **Recruitment and Appointment of Trustees**

Trustees are appointed at the annual AGM in November

##### **Charitable Purposes**

The promotion of horticulture and rural handicrafts by means of fostering an interest in both subjects within the community

##### **Objectives and Activities**

To hold an annual Flower and Produce Show and hold any other activities which further any of the above objectives.

##### **Achievements and Performance**

We took part in the Christmas Tree decoration event held at Douneside House. As well as producing a well decorated tree we also received £500 donation from MacRobert Trust for taking part which we plan to use to encourage young people to take part in our annual flower show. Thanks go to our trustees who took time to participate in the event.

We held our annual fundraising plant sale in May which was well supported by the local community. We are grateful to the MacRobert Trust for donating a wide range of plants and for assistance with selling the plants on the day. The event was very busy and funds raised are used to fund the Flower Show.

Our annual Flower Show & Produce Sale took place in August. Entry numbers for produce had fallen slightly due to the very difficult growing year. However, there was a good turnout of public attending in the afternoon when we opened the doors at 2pm.

##### **Financial Review**

This year we have a surplus of £383 (2024: £988). A slight fall due to the increased costs of running the Flower Show.

##### **Reserves Policy**

It is the Trustees' policy to hold reserves to cover one year's cost of holding Flower Show. This remains at £3000 this year.

**CROMAR and District Horticultural and Industrial Society**

**Trustees' Annual Report for the Year ended 31 October 2025 (continued)**

The trustees declare that they have approved the trustee's report on page 2.

Signed on behalf of the charity's trustees

A handwritten signature in cursive script that reads "Jean Stott". The signature is written in dark ink and is positioned above a horizontal line.

Jean Stott

Treasurer

Date 7/7/26

**Independent Examiner's Report to the Trustees of Cromar and District Horticultural and Industrial Society SC023060**

I report on the accounts of the charity for the year ended 31 October 2025 which are set out on pages 5 and 6.

**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 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

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.

Maira Webster

Maira Webster

Address: 37 Haughton Place, Alford AB33 8AH

Date: 8.7.20.26

**Receipts and Payments Account for the year ended 31 October 2025**

|                              | <b>31 October<br/>2025<br/>£</b> | <b>31 October<br/>2024<br/>£</b> |
|------------------------------|----------------------------------|----------------------------------|
| <b>Receipts</b>              |                                  |                                  |
| <b>Donations</b>             | 1000.00                          | 400.00                           |
| <b>Fundraising Income</b>    |                                  |                                  |
| Plant Sale income            | 2372.60                          | 1991.02                          |
| <b>Charitable Activities</b> |                                  |                                  |
| Show income/membership       | 1632.18                          | 1846.39                          |
| <b>Total receipts</b>        | <u>5004.78</u>                   | <u>4237.41</u>                   |
| <b>Payments</b>              |                                  |                                  |
| <b>Fundraising expenses</b>  |                                  |                                  |
| Plant Sale costs (Hall hire) | 140.00                           | 15.75                            |
| <b>Charitable Activities</b> |                                  |                                  |
| RHS Subscription             | 47.00                            | 45.00                            |
| Insurance                    | 80.00                            | 80.00                            |
| Postage, stationery & admin  | 32.08                            | 28.53                            |
| Show Costs                   | 3610.41                          | 3080.33                          |
| Laptop                       | 384.99                           | -                                |
| Tables for Hall              | 239.92                           | -                                |
| Floral Art Course            | 87.50                            | -                                |
| <b>Total payments</b>        | <u>4621.90</u>                   | <u>3249.61</u>                   |
| <b>Surplus for the year</b>  | <u>382.88</u>                    | <u>987.80</u>                    |

**All receipts and payments are to unrestricted funds**

**No trustee received any remuneration during the year**

**Cromar and District Horticultural and Industrial Society**  
**Registered Charity Number SC023060**

Page 6

**Statement of Balances at 31 October 2025**

| Statement of Balances | Bank<br>£      | Petty cash<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------|----------------|-----------------|--------------------|--------------------|
| <b>Cash funds</b>     |                |                 |                    |                    |
| Opening balances      | 6545.96        | 0               | 6545.96            | 5558.16            |
| Surplus for year      | 382.88         |                 | 382.88             | 987.80             |
| Closing balances      | <u>6928.84</u> | <u>0</u>        | <u>6928.84</u>     | <u>6545.96</u>     |

**ALL FUNDS ARE UNRESTRICTED**

**Reserves**

|                          |                |                |                |
|--------------------------|----------------|----------------|----------------|
| General Funds            | 3928.84        | 3928.84        | 3545.96        |
| Designated Show Day Fund | 3000.00        | 3000.00        | 3000.00        |
|                          | <u>6928.84</u> | <u>6928.84</u> | <u>6545.96</u> |