

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

CONTENTS

	Page
Trustees' Annual Report	1
Receipts and Payments Account	3
Statement of Balances	4
Independent Examiner's Report	5

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2025**

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number: SC052432

Current Trustees

Fiona Mackenzie	Chair	
Lucy Duff	Vice-Chair	
Rachael Campbell	Secretary	- appointed 10.04.25
Paul Munro	Treasurer	
Gavin Simmons		

Other Trustees during the year

None

Contact Address

The Longhouse, Lacklee, Isle of Harris, HS3 3EH.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 23 March 2023. The organisation was previously an unincorporated organisation but changed its legal form to a SCIO. The assets of the unincorporated organisation, South Harris Agricultural Association, were transferred to the SCIO on 23 March 2023. The purposes and administration of the charity are set out in its constitution.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the board of trustees who are appointed or re-appointed under the terms of the constitution. At each Annual General Meeting, the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee. At each AGM, all of the charity trustees shall retire from office but shall then be eligible for re-election or re-appointment.

In addition, the board may at any time appoint any non-member of the organisation to be a charity trustee either on the basis that they have been nominated by a body with which the organisation has close contact in the course of its activities or on the basis that they have specialist experience and/or skills which could be of assistance to the board.

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The purposes of the organisation are the advancement of education, the advancement of citizenship or community development and the advancement of the arts, heritage, culture or science by providing education in and promotion of agriculture, horticulture and craft skills through all age community involvement.

Summary of main activities

The charity's main activity during the year was the organisation of the annual South Harris Agricultural Show.

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

In the period of these accounts, the charity hosted the Harris leg of the Hebridean Sheepdog Trials on 15 July 2025 at Scarista Machair. The event attracted significant attendance and showcased both local and UK and European sheepdog handlers.

The charity also organised the popular and well-attended South Harris Agricultural Show at Leverhulme Memorial School on 29 July 2025. The Show promotes agriculture, animal husbandry plus horticulture and local craft skills and was followed by a Show dance ceilidh.

Trustee Remuneration and Expenses

The Trustees did not receive any remuneration or expenses during the period.

FINANCIAL REVIEW

Financial position

As a result of the surplus of £1,504 for the year (2024 - surplus of £2,815), unrestricted funds of £22,519 (2024 - £21,015) and restricted funds of £Nil (2024 - £Nil) were held at year-end which the Trustees consider adequate to enable the charity to continue for the forthcoming year.

Reserves policy

The general fund represents the unrestricted funds from past operating results not yet utilised. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity. The trustees will assess the costs of the Show each year before committing to the outgoings, with a minimum unrestricted reserve of £10,000 being held to enable at least a basic show to be put on should the prior year takings fall short of expectations due to weather or some other adverse impact on the revenue generated.

Approved by the Trustees and signed on their behalf by:

Fiona Mackenzie - Chair

Date: 14 July 2026

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted funds	Restricted funds	Year ended 30.9.25	Year ended 30.9.24
	£	£	£	£
Receipts:				
Donations	200	480	680	505
Gift aid	-	-	-	125
Sponsorships	1,250	-	1,250	650
Fundraising	6,758	-	6,758	6,287
Annual show	8,850	-	8,850	7,326
Show dance	885	-	885	3,629
Sheepdog trials	813	-	813	1,006
Contributions towards show costs	507	-	507	-
Bank interest	258	-	258	204
	19,521	480	20,001	19,732
Payments:				
Fundraising expenses	715	-	715	713
Annual show	12,284	-	12,284	8,888
Show brochure	754	-	754	740
Show prizes	994	-	994	907
Show dance	1,771	-	1,771	2,695
Sheepdog trials	426	-	426	495
Equipment	217	-	217	1,659
Insurance	497	-	497	497
Licences	41	-	41	51
Advertising	21	-	21	5
Memberships and subscriptions	20	-	20	20
Donations	-	480	480	-
Bank charges	1	-	1	55
Accountancy fees	276	-	276	192
	18,017	480	18,497	16,917
Surplus/(Deficit) for year	1,504	-	1,504	2,815

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

STATEMENT OF BALANCES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted funds	Restricted funds	At 30.9.25	At 30.09.24
	£	£	£	£
Bank and cash in hand				
Bank and cash in hand	<u>22,519</u>	<u>-</u>	<u>22,519</u>	<u>21,015</u>
Funds				
Opening funds	21,015	-	21,015	18,200
Surplus/(Deficit) for year	<u>1,504</u>	<u>-</u>	<u>1,504</u>	<u>2,815</u>
	<u>22,519</u>	<u>-</u>	<u>22,519</u>	<u>21,015</u>

	At 30.9.25	At 30.09.24
	£	£
Assets		
Equipment – at cost	3,955	3,738
Trade debtors	<u>475</u>	<u>320</u>
	<u>4,430</u>	<u>4,058</u>
Liabilities		
Trade creditors	<u>1,810</u>	<u>4,617</u>
	<u>1,810</u>	<u>4,617</u>

Approved by the Trustees on 14 July 2026 and signed on their behalf by:

Fiona Mackenzie - Chair

Paul Munro - Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 3 to 4.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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:

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
- 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.

Name: John E Moffat BA FCA

Relevant Professional qualification/professional body: Chartered Accountant/ICAEW

Address: CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date: 22 July 2026