

STIRLING AGRICULTURAL SOCIETY

Report & Unaudited Financial Statements
For The Year Ended 31 August 2025
Scottish Charity Number SC052337

STIRLING AGRICULTURAL SOCIETY
FOR THE YEAR ENDED 31 August 2025
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STIRLING AGRICULTURAL SOCIETY
For the year ended 31st August 2025

Registered Charity Number

SC052337

Trustees

Jen Kinnear
Dexter Logan
Henry Kirk Marshall

Registered Office

6 Menzies Avenue
Fintry
Glasgow
G63 0YE

Bankers

RBS
Stirling Thistle Marches Shopping Centre
Units 22/23
Stirling
FK8 2EA

STIRLING AGRICULTURAL SOCIETY

TRUSTEES REPORT

For the year ended 31st August 2025

Structure, governance, and management

The charity is a registered charity in Scotland which was granted Charitable Status on 22nd February 2023

The trustees who served during the year were:

Jen Kinnear

Dexter Logan

Henry Kirk Marshall

Recruitment and Appointment of Trustees

No trustees were appointed during the year

Objectives and Activities

The principal activity of the charity is that of advancing the education of the public by the promotion and advancement of agriculture, the advancement of the arts, heritage, culture or science and the advancement of animal welfare with the Stirling local authority area.

There are no current projects and all activities are covered under future plans for Stirling Agricultural Society

Achievements and performance

Stirling Agricultural Society has a challenging year with extreme weather for the show which was held on Saturday 14 June 2025.

Despite this, the show was well attended by exhibitors. General public attendance was good given the conditions but down on previous years

Financial Review

Stirling Show made a small loss in the 2025 year, which was to be expected given the weather conditions. The society still has sufficient reserves to continue with its charitable objectives and planning for the 2026 show.

Future Plans

To grow and build on the existing show, drawing in more exhibitors and more general public.

On behalf of the board of trustees

Dexter Logan

Chairman/Trustee

Dated : 15 November 2025

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31st August 2025

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.

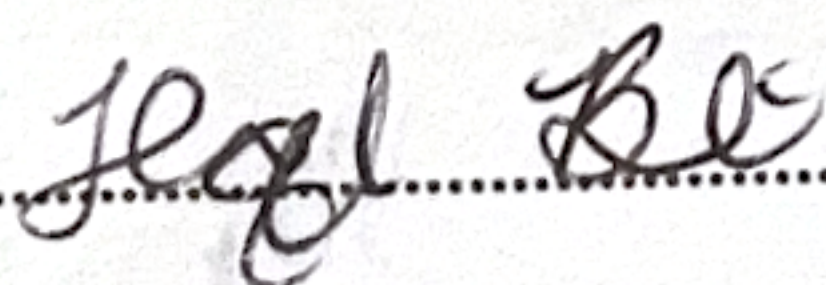
Independents examiner's statement

In the course of my examination, no matter has come to my attention.

Name: Hazel Burt FCCA

Address:

AUCHENLEA
AUCHENBOWIE
STIRLING
FK7 8HE

Signed 

Date:- 27th October 2025

STIRLING AGRICULTURAL SOCIETY
For the year ended 31st August 2025

STATEMENT OF BALANCES
AS AT 31 AUGUST 2025

	£	£
Income for the year	32,910	
Less Expenditure	<u>36,133</u>	
Profit for the Year	<u>(3,224)</u>	

Statement of Balances

Cash Funds (unrestricted):		
Funds as at 31 August 2024	29,077	
Profit for year	(3,224)	
Funds as at 31 August 2025		<u>25,854</u>

Balance as at 31 August 2025

Bank of Scotland current accounts		22,804
Add: Debtors	754	
Less: Prepayment	3,000	
Less: Provisions	-	
Add: Cash in Hand	-	(2,246)

Other Assets

Machinery and Equipment	5296	
		<u>25,854</u>

All funds are unrestricted.

Signed on behalf of the club..... (Trustee)

Date 15/11/25

STIRLING AGRICULTURAL SOCIETY

Notes to the Financial Statements For the year ended 31st August 2025

1 Accounting Policies

1.1 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.2 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £600. They are valued at cost, or, if gifted, at the value to the charity on receipt.

The rates applicable are :

Plant & Machinery 10% on Cost

1.3 Taxes

The charity is not VAT registered. As a charity the SCIO is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

STIRLING AGRICULTURAL SOCIETY
Notes to the Financial Statements For the year ended 31st August 2025

2 Donations	2025	2024
	£	£
Donations and Gifts	0	0
3 Investment Income	2025	2024
	£	£
Interest Recevied	317.03	246
4 Incoming Resources from Charitable Activities	2025	2024
	£	£
Grants receivable	0	7922
Sponsorship	5090	2672
Other income from charitable activity	25854.58	30899
	30944.58	41493
5 Other Incoming Resources	2025	2024
	£	£
Other income	1648	0
6 Total Resources Expended	2025	2024
	£	£
Direct Charitable Activities	32523.61	27833
Governance Costs	70	110
Other Expenses	3539.5	
	36133.11	27943
7 Fixed Assets		Plant & Machinery
Cost		4299.02
Additions		3096
Disposals		0
At 31 August 2025		7395.02
Depreciation		
At 1 September 2024		1359.9
Charge this period		739.5
At 31 August 2025		2099.4
Net Book Value as at 31 August 2025		5295.62

STIRLING AGRICULTURAL SOCIETY

Notes to the Financial Statements For the year ended 31st August 2025

8 Debtors

	2025	2024
	£	£
Trade Debtors	754	
Other Debtors		
	754	0

9 Creditors

	2025	2024
	£	£
Bank loans		1500
Trade creditors		
Deferred Income	3000	
Accruals		
	3000	1500

10 Trustees, Employees and staff costs

Number of employees

There were no employees within the charity during the year, however payment for secretarial and event organisation services was made to the secretary, who is also a trustee, as follows:

	2025	2024
	£	£
Secretary Fee	2500	1500

12 Related Party Transactions

There have been no transactions with related parties during the current or prior year and the Trustees would like to thank the members for their help and support throughout the year for no consideration.