

Point Agricultural Society SCIO



Scottish Charity No – SC050098

Annual Report & Financial Statement
From 1st Nov 2024 to 31st Oct 2025

Trustees' Annual Report

For the period of 1st Nov 2024 to 31st October 2025

The trustees have pleasure in presenting their report together with the financial statements for the period from 1st Nov 2024 to 31st October 2025.

Reference and Administrative information

Charity name

Point Agricultural Society SCIO (otherwise known as PAS or Point Show)

Charity Number

SC050098

Address

C/O 8a Aird, Point, Isle of Lewis Hs2 0EU

Current Trustees

Angela Jenkins	Chair
John Nicolson	Secretary
Cameron Cranston	Treasurer

Structure, Governance and Management

Constitution

PAS is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 22nd April 2020. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were considered transferred to the SCIO on the 22nd April 2020. It has a dual tier structure and Trustees are nominated from the open membership at the Annual General meeting.

Appointment of Trustees

The management committee comprises of active members and the trustees. All residents over 18 years of age of the Point area of the Isle of Lewis are eligible to serve on the committee and be elected as a trustee.

Trustees are elected at a general meeting. There must be a minimum of 3 and a maximum of 5 trustees. 2 additional trustees may be co-opted in terms of section 63 and 64 of the constitution.

Objectives & Activities

Charitable purposes

The organisation's purposes 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, to bring local people and business together through a range of inspiring events including the annual Point Show and to promote and celebrate rural heritage and a better understanding of food, farming/crofting and the countryside.

Activities & Performance

The principal aim of the charity is to plan and run the annual Point Show held usually annually in July. In addition to that objective, the committee may plan and run ad hoc events throughout the year in keeping with the main purposes of the organisation.

Financial & Operational Review

The Trustees were pleased to again be able to hold the annual "Point Show" in July 2025. Following the disruption in activity due to the Coronavirus 19 pandemic in 2020 and 2021, subsequent years shows have all been successful, with the 2025 show again considered a success both from the level of community turnout on the day and the gross takings. Prices were kept as keen as possible and although some increases were necessary, such as refreshments and catering to reflect general inflation, an additional grant from our main sponsor, Point and Sandwick Trust (PST), allowed us to provide some of the side attractions such as the bouncy castles free to help family groups. In addition, the committee held an additional event of an evening ceilidh added to the day, with some of the cost of running this event covered by PST, with the overall net income being close to the previous year's takings.

Further work was undertaken in and around the showground to continue year on year improvements. Although our shed with office capacity is operational, the cost of internal completion has been considerably higher than initially anticipated due to recent inflation on materials as well as meeting final planning conditions due to variations in spec during the build stage. The cost of this has largely been covered from grant assistance. As well as our regular sponsorship support from Point & Sandwick Trust through their community windfarm funding, they provided further grant assistance of £6.7k partly to allow us to

provide family attractions at zero cost and to pay for a main entertainment attraction for the show day as well as evening musical entertainment for the ceilidh. PAS were also awarded a grant of £19k from the annual round of Crown Estate funds for further upgrading of the showground equipment. Thanks also go to The Stornoway Trust for ongoing support of the Community Awards and our many regular and new supporters.

Our accounts show a modest reduction in unrestricted cash funds to £20.3k and an increase in restricted funds to £20,4k, mostly allocated for work within the scope of the Crown estate grant still to be carried out. The Trustees are satisfied that the PAS remains in a sound financial position.

Reserves & Asset Valuation Policy

Largely the organisation would look to have as a minimum, sufficient funds to bankroll the upfront costs of staging an annual show for 2 consecutive years. Any additional surpluses would be retained or used for replacement of equipment and upgrading facilities.

Assets (fixed or stock in trade) are not routinely valued or revalued. Any figure given in accounts should be classed as notional only. All work carried out on the shed is shown on a cash spent basis.

Future Plans

The principal objective of the trustees is to facilitate the annual Point Show, usually held in July. The Trustees would hope to continue planning the show as “business as usual” and perhaps being able to stage additional events using the completed shed in due course.

Cameron Cranston – Trustee – May 2026



Digital copy



Point Agricultural Society SCIO

Enter SC No.
SC 050098

Receipts and payments accounts

For the period from	Month			to	Period end date		
	Day		Year		Day	Month	Year
	1st	Nov	2024		31st	Oct	2025

Section A Statement of receipts and payments

	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 £
A1 Receipts						
Grants	3,500	23,936			27,436	12,100
Legacies					-	
Donations					-	
Receipts from fundraising activities					-	
Gross trading receipts	10,348				10,348	12,019
Bank interest	329				329	237
Tent & Equipment hire	305				305	400
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	14,482	23,936	-	-	38,418	24,756
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	3,500
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	3,500
Total receipts	14,482	23,936	-	-	38,418	28,256
A3 Payments						
Direct Show Costs	7,553	2,500			10,053	4,541
Admin/indirect costs	4,398				4,398	3,607
Capital/Equipment expenditure	3,150	2,200			5,350	4,915
Payments relating directly to charitable activities					-	
Grants and donations	581				581	900
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	15,682	4,700	-	-	20,382	13,963
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		4,732			4,732	2,598
Purchase of investments					-	
A4 Sub total	-	4,732	-	-	4,732	2,598
Total payments	15,682	9,432	-	-	25,114	16,561
Net receipts / (payments)	(1,200)	14,504	-	-	13,304	11,695
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(1,200)	14,504	-	-	13,304	11,695

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	21,518	5,956			27,474	15,779
	Surplus / (deficit) shown on receipts and payments account	(1,200)	14,504			13,304	11,695
						-	
						-	
	Cash and bank balances at end of year	20,318	20,460	-	-	40,778	27,474
	(Agree balances with receipts and payments account(s))						
	Details			Fund to which asset belongs	Market valuation	Last year	
B2 Investments					to nearest £	to nearest £	
					Total		
	Details		Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year	
B3 Other assets				to nearest £	to nearest £	to nearest £	
	Containers - estimate value		general		3,000	3,000	
	Equipment - notional value		general	2,000	7,000	5,000	
	Agricultural shed - cost value		general	4,732	128,288	123,556	
			Total	6,732	138,288	131,556	
	Details		Fund to which liability relates	Amount due	Last year		
B4 Liabilities				to nearest £	to nearest £	to nearest £	
				Total			
	Details		Fund to which liability relates	Amount due (estimate)	Last year		
B5 Contingent liabilities				to nearest £	to nearest £	to nearest £	
				Total			
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name			Date of approval		
	electronically submitted	Cameron Cranston			26th May 2026		

APPENDIX 3



		Independent examiner's report on the accounts					v2
Report to the trustees/members of	Charity name	Point Agricultural Society SCIO					
	Registered charity number	SC050098					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	1 st	Nov	2024		31 st	Oct	2025
Set out on pages	1-3					(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	25/05/26	
Name:	Elaine Mackenzie						
Relevant professional qualification(s) or body (if any):	CPFA (Chartered Public Finance Accountant)						
Address:	32C Upper Aird						
	Point						
	Isle of Lewis						
	HS2 0EX						

*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

N/A