

West Renfrewshire Young Farmers' Club

**Financial Accounts
and Independent Examiners Report**

for the year ended 28 February 2026

Charity No: SC013102

West Renfrewshire Young Farmers' Club
Receipts and Payments Account
for the year ended 28 February 2026

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**West Renfrewshire Young Farmers' Club
for the year ended 28 February 2026**

Reference and Administrative Information

TRUSTEES

Lorna Robertson - Chairperson
Emma Heywood - Secretary
Robbie Fender - Treasurer
Amy Caldwell - Vice Chair
Hayley Young - Vice Chair
Heather Mackie - Vice Secretary
Jodie Caldwell - Vice Treasurer
Kerr Wright
Lauren Dawson
Zoe Dawson
Sophie Barrett
James Scott
Emma Johnstone
Archie Gudaitis

REGISTERED ADDRESS

SAYFC
Young Farmers Centre
Ingliston
Edinburgh
EH28 8NE

CHARITY NUMBER

SC013102

INDEPENDENT EXAMINER

Miss Miriam Brackenridge

BANKERS

Clydesdale Bank
1 Causeyside Street
Dunn Square
Paisley
PA1 1UW

West Renfrewshire Young Farmers' Club
Charity Number SC013102
Management Committee Report
for the year ended 28 February 2026

The management committee submits its report for the year ended 28 February 2026.

Structure, Governance and Management

The West Renfrewshire Young Farmers Club is an unincorporated registered charity, registration number SC013102. As governed by its constitution, the objectives of the Club shall be:

- a) To further the cultural education and training of young people: to promote their knowledge of country life; to create a fuller realisation of the duties and responsibilities of citizenship and to produce a greater interest and efficiency in agriculture in all its branches;
- b) To make rural life more attractive to the young members of the community by providing social amenities and a means of healthy recreation;
- c) To co-operate with the colleges of agriculture, education authorities and any other bodies engaged in agricultural and rural education; and
- d) To take in co-operation with the Scottish Association of Young Farmers Club any other action calculated to further the aims of the Young Farmers' Clubs movement

The Club is administered by a management committee, who are elected at the Annual General Meeting of the Club.

The Club is affiliated to the Scottish Association of Young Farmers' Clubs, to whom the affiliation fees are payable. The club can be contacted through the National Secretary, Scottish Association of Young Farmers' Club, Young Farmers Centre, Ingliston, Edinburgh, EH28 8NE, Telephone: 0131 333 2445, Fax: 0131 333 2488, or e-mail: national@sayfc.org, quoting the club name. Information is also available through the organisation's website: www.sayfc.org.

Management Committee

Trustees who were elected at the AGM, held on 26th March 2025 and held office throughout the year unless otherwise stated:

Lorna Robertson - Chairperson
Emma Heywood - Secretary
Robbie Fender - Treasurer
Amy Caldwell - Vice Chair
Hayley Young - Vice Chair
Heather Mackie - Vice Secretary
Jodie Caldwell - Vice Treasurer
Kerr Wright
Lauren Dawson
Zoe Dawson
Sophie Barrett
James Scott
Emma Johnstone
Archie Gudaitis

Financial Report

The management committee has elected to produce the alternative form of Accounts. The accounts have been independently examined by Miss Miriam Brackenridge.

Review of the Year

Future Developments

The Club will continue to organise meetings and activities which meet the objectives of the Club. These will be decided by the new committee in due course.

Next year's Summer Syllabus will remain similar apart from obvious changes i.e. hosts, venues etc.

The next Winter Syllabus is open for club members to suggest new ideas for meetings that they would like to see being held. The obvious theme meetings such as stockjudging, Panel Night and the Root, Seed and Produce Show will remain but the majority will change to meet the needs and wishes of the club.

The club will continue to support and encourage members to participate in competitions and activities at national level.

Review of the Year

The Club has been able to go from strength to strength this year and organise many normal meetings that our members are used to and enjoy and a number of new and exciting meetings.

The meetings were varied and met the interests of our club. Meetings during summer months included Sports Evening, and our very well attended Car Treasure Hunt, BBQ and Dance. We also introduced a rounders night which was very well attended by over 20 members and several new members. We then went on to do many more meetings including Tractor and Quad Bike driving, Stockjudging and Valuation.

With the Winter Syllabus then approaching, our first meeting was the Root, Seed and Produce Show which saw the return of our star bakers, poets and farmers and several other Monday night meetings including family fortunes, speechmaking and of course our annual variety concert.

A number of our members successfully took part in many district, regional and national competitions this year of which the club are extremely proud of all titles and placings gained. Well done to our six junior members who placed first and second in their teams at the district speechmaking competition and for competing at West region. Well done to Emma and Morgan for being awarded 'best main' at C&C country cooks and to Heather and Hazel for competing in the stockjudging competition for the first time. Well done to Thomas, Robbie and Kerr who placed first at Junior National Quiz and for all those who placed at C&C Talent Spot.

Financial Review

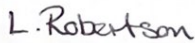
The Receipts and Payments Account on page 6 shows a net surplus for the year of £5,585* (2025 - net deficit of £3,761), all of which relate to unrestricted funds. *Includes £3,694 income from Tractor Run paid to the Beatson 02/03/2026

Reserves Policy

There is no set reserves policy currently in place but the position will be reviewed as the Club develops. Reserves are regularly reviewed to ensure the sustainability of the Club.

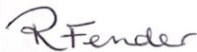
The accounts for the year are attached, and form part of this report. This report was approved by the management committee on 23rd March 2026.

On behalf of the management committee:



Lorna Robertson
Chairperson

Emma Heywood
Secretary



Robbie Fender
Treasurer

West Renfrewshire Young Farmers' Club for the year ended 28 February 2026

Independent Examiner's Report to the Trustees of West Renfrewshire Young Farmers Club

I report on the accounts of the charity for the year ended 28 February 2026 which are set out on pages 6 to 11.

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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



Miriam Brackenridge

Member of the Institute of Chartered Accountants of Scotland (ICAS)

13 April 2026

West Renfrewshire Young Farmers' Club
Receipts and Payments Account
for the year ended 28 February 2026

<u>Receipts</u>					Note	2026	2025
Membership	2026	2025	2026 rate	2025 rate			
Senior	25	24	£ 45.00	£ 45.00		1,125	1,080
Student	19		£ 35.00	£ 35.00		665	-
Junior	3	17	£ 25.00	£ 35.00		75	595
New	2	9	£ 25.00	£ 25.00		50	225
Full	1	-	£ 65.00	£ 65.00		65	-
	50	50				1,980	1,900
Competition Receipts					1	1,617	1,745
Gross Trading Receipts*					2	28,252	27,450
Other receipts					3	28	83
						31,876	31,178
<u>Payments</u>							
Affiliation Fees						4,230	3,436
Donations - St Vincent's						-	6,743
Donations - Calums Cabin						207	-
Competition Expenses					1	866	1,435
Gross Trading Payments					2	20,347	22,326
Other Expenditure					3	-	-
Club Event Costs					4	-	146
Administration Costs					5	641	853
						26,291	34,939
Surplus/(Deficit) for the year*						5,585	(3,761)

*Includes £3,694 income from Tractor Run paid to the Beatson 02/03/2026

West Renfrewshire Young Farmers' Club
Notes to the accounts
for the year ended 28 February 2026

1) Competitions

	Income	Expendiure	Total	2025
Bale Art	-	-	-	(101)
Bowling	108	(114)	(6)	22
Mock Auction + Valuation	-	-	-	300
Quiz Night	602	(100)	502	424
Root, Seed & Produce Show	-	-	-	(134)
SAYFC Competitions Fees	-	(155)	(155)	(396)
Sports Night	-	-	-	(13)
Stockjudging - Beef	563	(325)	238	473
Talent Spot - 2025	-	(130)	(130)	(320)
Valuation Night	344	(43)	302	55
	1,617	(866)	751	310

West Renfrewshire Young Farmers' Club
Notes to the accounts
for the year ended 28 February 2026

2) Receipts and Payments

	Income	Expenditure	Total	2025
Awards Night	-	-	-	(366)
Bingo Night	-	-	-	1,281
Bongo's Bingo	1,593	(1,156)	438	-
Bus Hire	40	-	40	-
Callander Concert	420	(315)	105	(310)
Charity Tractor Run*	3,251	-	3,251	-
Christmas Dance - 2025	3,656	(1,566)	2,089	-
Christmas Dance - 2024	-	-	-	2,762
Club Merchandise	889	(1,163)	(274)	57
Coffee Morning	465	(46)	419	(60)
Concert 2025	180	(108)	72	(2,169)
Concert 2025 - Adverts	-	-	-	1,275
Concert 2025 - Dance	-	-	-	723
Concert 2025 - DVDs	166	-	166	(223)
Concert 2026	7,161	(8,579)	(1,419)	-
Concert 2026 - Adverts	1,600	-	1,600	-
Concert 2026 - Dance	2,290	(1,965)	325	-
Dinner Dance - 2025	4,078	(3,160)	918	508
Dinner Dance - 2026	-	(500)	(500)	-
Dinner Dance - 80th	-	-	-	(73)
Field Day - 80th auction	-	-	-	1,600
Field Day - Income and expenses	-	-	-	(73)
Go Karting				(11)
Kids Xmas party	100	-	100	74
Lazer Tag	255	(271)	(16)	-
Local Shows - Houston	301	-	301	275
Local Shows - Kilbarchan	150	-	150	159
Local Shows - Kilmacolm	226	(166)	60	174
Local Shows - Neilston	111	-	111	165
Loch Lomond Concert	210	(270)	(60)	-
Netball	-	(9)	(9)	-
Pantomime Outing	-	-	-	(136)
Tractor / Quad Event	105	(97)	8	-
Treasure Hunt & Dance	1,006	(975)	31	(501)
WRYF Hockey Tournament	-	-	-	(8)
	28,252	(20,347)	7,905	5,124

**Includes £3,694 income from Tractor Run paid to the Beatson 02/03/2026*

West Renfrewshire Young Farmers' Club
Notes to the accounts
for the year ended 28 February 2026

3) Other Receipts & Expenses

	Income	Expendiure	Total	2025
Bank Interest	28	-	28	33
Donations - Members	-	-	-	-
Ellen Kerr Grants	-	-	-	50
Bar Income - C&C	-	-	-	
	<u>28</u>	<u>-</u>	<u>28</u>	<u>83</u>

4) Club Event Costs

	Income	Expendiure	Total	2025
Hall Lets	-	-	-	(146)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(146)</u>

5) Administration Costs

	Income	Expendiure	Total	2025
Club Supplies	-	-	-	(239)
CAF bank charges	-	(50)	(50)	-
Engraving of Club Cups	-	(276)	(276)	-
Gratuities - Auditor / Secretary	-	(130)	(130)	-
Secretaries Expenses	-	(185)	(185)	(88)
Storage	-	-	-	(526)
	<u>-</u>	<u>(641)</u>	<u>(641)</u>	<u>(853)</u>

West Renfrewshire Young Farmers' Club
Balance Sheet
as at 28 February 2026

Assets	2026	2025
Bank of Scotland - Current A/c	20,174	14,766
Virgin Money - Savings A/c	7,254	7,226
Cash in Hand	321	172
	<u>27,749</u>	<u>22,164</u>

Represented by;

Opening General Funds	22,164	25,925
Surplus / (Deficit) for the Year	5,585	(3,761)
Closing General Funds	<u>27,749</u>	<u>22,164</u>

All funds are unrestricted.

Approved by the Club Committee and signed on its behalf:

R Fender .

Robbie Fender
 Club Treasurer 2025-26

~~April 2026~~

23rd March 2026 .

West Renfrewshire Young Farmers' Club
Notes to the Statement of Balances
as at 28 February 2026

	2026	2025
a) STOCK		
Bar Stock	600	450
Clothing Stock	180	-
	<u>780</u>	<u>450</u>
	<u><u>780</u></u>	<u><u>450</u></u>
 b) ESTIMATE OF LIABILITIES		
Secretary, Treasurer and Auditor gratuity	200	-
Due to Beatson Cancer Charity	3,694	207
	<u>3,894</u>	<u>207</u>
	<u><u>3,894</u></u>	<u><u>207</u></u>