

# The Kilmacolm and Port Glasgow Agricultural Society

Scotland · Charity number SC003709

## Details

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Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1952-08-20
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address Burnside Chambers  
Kilmacolm  
Inverclyde  
PA13 4ET

Website [www.kilmacolmshow.org](http://www.kilmacolmshow.org)

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development','the advancement of the arts, heritage, culture or science','the advancement of public participation in sport','the advancement of animal welfare'

**What the charity does:** The charity's aim is to promote agriculture through the encouragement of the showing and competing of cattle, sheep, horses, domestic and other animals and in the improvement of produce. The Annual Show held in May 2025 promoted the showing of livestock, implements and local produce and other events of a social nature encouraging knowledge of and interest in the agricultural industry and rural affairs amongst the general public.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The Company's charitable purposes (in these Articles the expression 'charitable purposes' shall mean a charitable purpose under Section 7 of the Charities and Trustee Investment (Scotland) Act 2005, which is also regarded as a charitable purpose in relation to the application of the Taxes Acts) are:- (i) the advancement of education. (ii) the advancement of citizenship or community development. (iii) the advancement of the arts, heritage, culture or science. (iv) the advancement of environmental protection or improvement. (v) the advancement of animal welfare.

## Geography

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- **Main operating location:** Inverclyde
- **Geographical spread:** More than one local authority area in Scotland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£44,511	£44,623	-	0
2024-08-31	£42,837	£36,708	-	0
2023-08-31	£35,680	£36,482	-	0
2022-08-31	£51,974	£35,641	-	0
2021-08-31	£0	£2,278	-	1

**The Kilmacolm and Port Glasgow Agricultural Society**

Scotland - Charity number SC003709

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# Accounts

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**The Kilmacolm & Port Glasgow  
Agricultural Society Ltd**

**Financial Accounts  
and Independent Examiners Report**

**for the year ended 31 August 2025**

**Company Registered No: SC354361**

**Charity No: SC013102**

**The Kilmacolm & Port Glasgow Agricultural Society Ltd**  
**Receipts and Payments Account**  
**for the year ended 31 August 2025**

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**The Kilmacolm & Port Glasgow Agricultural Society Ltd  
for the year ended 31 August 2025**

**Reference and Administrative Information**

<b>DIRECTORS</b>	President	Mr Neil Wright
	Secretary	Miss Mandi Brown
	Treasurer	Mr Andrew Baxter
		Mr Morvern Arthur
		Mr Andrew Barnes
		Mr Rob Baxter
		Mr Robert Baxter
		Mr Angus Black
		Mr John Black
		Miss Guilia Canata
		Mr Roy Cannon
		Mrs Helen Cook
		Mr Allan Gordon
		Mr Paul Johnston
		Mr Steven Kay
		Mr John Laidlaw
		Mr Andrew Laird
		Mr John Laird
		Mr Cameron Lamont
		Mrs Cathy Lee
		Mrs Jacqueline Macrae
		Ms Heather Meikle
		Mr Colin Peacock
		Miss Aileen Russell
		Mr Grant Ross
		Mr James Simpson
		Mrs Catherine Smith
		Mrs Veronique Stewart
		Mr Kingsley Wood
<b>COMPANY SECRETARY</b>		Miss Mandi Baxter
<b>Assistant Secretary</b>		Miss Guilia Canata
<b>REGISTERED ADDRESS</b>		C/O Kingsley Wood & Co. Burnside Chambers Kilmacolm Inverclyde PA13 4ET
<b>COMPANY NUMBER</b>		SC354361
<b>CHARITY NUMBER</b>		SC013102
<b>INDEPENDENT EXAMINER</b>		Mr Douglas McDonald
<b>BANKERS</b>		Royal Bank of Scotland Cartsdyke Avenue Greenock PA15 1EF

**The Kilmacolm & Port Glasgow Agricultural Society Ltd**  
**Annual Report of the Directors**  
**for the year ended 31 August 2025**

The Directors submit their report for the year ended 31 August 2025.

**Structure, Governance and Management**

The The Kilmacolm & Port Glasgow Agricultural Society Ltd is an incorporated charitable organisation, registered number SC354361. The charity is also a registered charity with the Office of the Scottish Charity Regulator (OSCR), registration number SC013102.

The Directors are volunteers drawn from the local area.

The charity's aim is to promote agriculture through the encouragement of the showing and competing of cattle, sheep, horses, domestic and other animals and in the improvement of produce. The Annual Show held in May 2025 promoted the showing of livestock, implements and local produce and other events of a social nature encouraging knowledge of and interest in the agricultural industry and rural affairs amongst the general public.

**Management Committee**

The Directors held office throughout the year unless otherwise stated are noted as per Page 2 of the accounts.

**Financial Review**

The Receipts and Payments Account on page 5 shows a net deficit for the year of £71.99 (2024 - net surplus of £4,124.24), all of which relate to unrestricted funds.

**Reserves Policy**

There is no set reserves policy currently in place but the position is reviewed annually by the Directors. Reserves are regularly reviewed to ensure the sustainability of the Charity.

The accounts for the year are attached, and form part of this report. This report was approved by the Directors on **xxxxx** 2025.

On behalf of the Directors:

.....  
**Mr Neil Wright**  
**President**

.....  
**Miss Mandi Brown**  
**Secretary**

**The Kilmacolm & Port Glasgow Agricultural Society Ltd  
for the year ended 31 August 2025**

**Independent Examiner's Report to the Directors of The Kilmacolm & Port Glasgow  
Agricultural Society Ltd**

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 5 to 10.

**Respective responsibilities of directors and examiner**

The charity's directors 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 directors 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.

.....  
Mr Douglas McDonald CA  
2 Octavia Buildings, Kilmacolm, PA13 4AE

Date .....

**The Kilmacolm & Port Glasgow Agricultural Society Ltd**  
**Receipts and Payments Account**  
**for the year ended 31 August 2025**

<u>Annual Show</u>	Note	2025	2024
<b><u>Income</u></b>			
Entry fees: - Livestock		366.00	359.00
- Light Horse		2,156.00	2,723.84
- Industrial		578.95	662.80
- Dog Section		258.00	64.13
Advertising in Schedule		4,150.00	4,475.00
Sponsorship		2,521.60	2,597.00
Prize Draw		-	-
Equipment hire (gates, cow, etc.)		330.00	620.00
Bar Income		2,422.25	2,509.45
Admission and Car Parking		23,363.46	20,463.00
Trade Stands		5,500.00	5,035.00
		<u>41,646.26</u>	<u>39,509.22</u>
Bingo Night	1	1,312.37	1,547.44
Other Trading Receipts	2	1,550.00	1,328.03
Bank Interest		2.21	452.40
<b>TOTAL INCOME</b>		<b><u>44,510.84</u></b>	<b><u>42,837.09</u></b>
<b><u>Expenditure</u></b>			
Advertising		680.30	343.24
Insurance		1,358.24	1,315.90
Industrial expenses		-	59.04
Hire of Tents		9,039.24	7,340.16
Hire of Portaloos		3,534.00	3,510.00
Hire of Public Address System		3,340.80	1,872.00
Prize money (less returned)		3,583.14	3,003.75
Trophies and Engraving		560.00	500.00
Rosettes		1,338.34	1,191.87
Traffic Management		1,339.51	591.54
Catering and Hospitality		1,047.45	490.82
Education		1,030.00	-
Entertainment		1,645.00	950.00
Field Maintenance and Equipment		1,572.84	811.20
Light Horse Equipment		400.20	2,747.60
First Aiders		874.80	722.40
Rental of Field - Milton Properties LLP		1,187.38	1,187.38
Printing, Postage and Stationery		2,912.45	2,782.46
Transport and equipment hire		164.00	623.00
Permits and Licences		139.00	194.00
Depreciation of Equipment		2,787.00	2,491.00
		<u>38,533.69</u>	<u>32,727.36</u>
Administration Expenses	3	6,089.14	3,980.32
		<b><u>44,622.83</u></b>	<b><u>36,707.68</u></b>
<b>Surplus/(Deficit) for the year before other recognised gains</b>		<b><u>(111.99)</u></b>	<b><u>6,129.41</u></b>
Other Recognised Gains / (Losses)	4	40.00	40.00
Exceptional items - Correction of cash and bank from prior years		-	(2,044.97)
<b>Net Surplus/(Deficit) for the year</b>		<b><u>(71.99)</u></b>	<b><u>4,124.44</u></b>
<b><u>Movement in General Reserve</u></b>			
Total Funds Brought Forward		60,695.88	56,571.44
Total Funds Carried Forward		<u>60,623.89</u>	<u>60,695.88</u>

**The Kilmacolm & Port Glasgow Agricultural Society Ltd**  
**Statement of Balances**  
**for the year ended 31 August 2025**

<u>Balance Sheet</u>	Note	2025	2024
<b>Fixed Assets</b>	<b>5</b>	19,642.44	19,476.36
<b>Current Assets</b>			
Prepayments and accrued income		425.00	-
Bank and Cash		<u>43,447.45</u>	<u>44,050.52</u>
		43,872.45	44,050.52
<b>Current Liabilities</b>			
Accruals		(2,500.00)	(2,400.00)
<b>NET ASSETS</b>		<u><u>61,014.89</u></u>	<u><u>61,126.88</u></u>
 <b><u>Capital and Reserves</u></b>			
Share Capital	<b>4</b>	31.00	31.00
Ronald and Paddy Kerr Memorial Fund	<b>4</b>	360.00	400.00
General Reserve	<b>4</b>	60,623.89	60,695.88
<b>UNRESTRICTED FUNDS</b>		<u><u>61,014.89</u></u>	<u><u>61,126.88</u></u>

All funds are unrestricted.

Approved by the Trustees' and signed on their behalf:

.....  
Mr Neil Wright - President

.....  
Miss Mandi Baxter - Secretary

.....  
Date

.....  
Date

**The Kilmacolm & Port Glasgow Agricultural Society Ltd**  
**Notes to the accounts**  
**for the year ended 31 August 2025**

<b><u>1) Bingo Night</u></b>	<b>2025</b>	<b>2024</b>
Income received	2,091.00	2,048.00
<i>Expenditure</i>		
Bingo host	(495.00)	(395.00)
Hall hire	(60.00)	(50.00)
Bingo supplies and decorations	(223.63)	(55.56)
	<u>(778.63)</u>	<u>(500.56)</u>
Profit	<u>1,312.37</u>	<u>1,547.44</u>

<b><u>2) Other Trading Receipts</u></b>	<b>2025</b>	<b>2024</b>
Donations received	50.00	6.00
Grants *	1,500.00	1,322.03
Gain / (loss) on disposal of Fixed Assets	-	-
Ladies Section Events Surplus	-	-
	<u>1,550.00</u>	<u>1,328.03</u>

\* *Grants are broken down as follows*

<i>Inverclyde Community Grant</i>	<u>1,500.00</u>	<u>1,332.03</u>
	<u>1,500.00</u>	<u>1,332.03</u>

<b><u>3) Administration Expenses</u></b>	<b>2025</b>	<b>2024</b>
Hire of Rooms	256.50	117.00
Secretaries expenses, postage etc.	381.42	471.84
Other gratuities	200.00	479.37
Mailbox renewal and software	738.78	273.43
Clydesdale Affiliation fee	40.00	40.00
Secretaries Honorarium	2,500.00	2,400.00
Donations paid	1,750.00	-
Bank charges and fees	222.44	198.68
	<u>6,089.14</u>	<u>3,980.32</u>

**The Kilmacolm & Port Glasgow Agricultural Society Ltd**  
**Notes to the Accounts**  
**for the year ended 31 August 2025**

**4) Reserves and Other Recognised Gains**

	Share Capital	Ronald & Paddy Kerr Memorial Fund	General Reserve	TOTAL
	£	£	£	£
Balance at 01/09/2024	31.00	400.00	60,695.88	<b>61,126.88</b>
Share Capital Movement	-	-	-	-
Transfers		(40.00)	40.00	-
Surplus / (Deficit) in Year	-	-	(111.99)	<b>(111.99)</b>
Balance at 31/08/2025	<u>31.00</u>	<u>360.00</u>	<u>60,623.89</u>	<u><b>61,014.89</b></u>

**All funds are unrestricted.**



**The Kilmacolm & Port Glasgow Agricultural Society Ltd**  
**Movement in Cash and Bank**  
**for the year ended 31 August 2025**

<u><b>6) Summary of Cash Reserves and Movements</b></u>	<b>2025</b>	<b>2024</b>
Opening balance of Cash and Bank	44,050.52	42,857.25
Closing balance of Cash and Bank;		
RBS Business Acc.	18,378.03	21,108.03
RBS Industrial Acc.	106.74	75.58
Cambridge & Counties Savings	21,839.79	21,839.79
BOS Light Horse Acc.	382.85	73.96
Paypal	1,721.54	847.76
Cash in Envelope	7.50	7.50
Cash in hand	1,011.00	97.90
	43,447.45	44,050.52
<b>Movement in Cash and Bank</b>	<b>(603.07)</b>	<b>1,193.27</b>
 <i>Represented by:</i>		
Surplus / (deficit) before other recognised gains	(111.99)	6,129.41
Add:		
Depreciation Charged	2,787.00	2,491.00
Decrease in Prepayments	-	226.75
Increase in Accruals	100.00	150.00
Additional Shares Issued	-	3.00
Less:		
Increase in Fixed Assets	(2,953.08)	(5,761.92)
Increase in Prepayments	(425.00)	-
Decrease in Accruals	-	-
Exceptional items - correction of PY balance	-	(2,044.97)
<b>Movement in Cash and Bank</b>	<b>(603.07)</b>	<b>1,193.27</b>