

Biggar Farmers Club

Scotland · Charity number SC012947

Details

Status	Active
Legal form	Unincorporated association
Registered	1966-10-21
Register	View on the OSCR register

Contact

Address	Grangeview Pettinain Lanark South Lanarkshire ML11 8SS
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The purpose of the club recorded in our constitution is the promotion of the industry in general, of agriculture in particular and of the public health. The charity organises and runs Biggar Agricultural Show held annually in July

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

Objectives: The discussion of agricultural questions and also to raise a fund for the establishment of an agricultural library

Geography

- **Main operating location:** South Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£95,055	£89,553	-	0
2024-11-30	£89,502	£96,814	-	0
2023-11-30	£85,970	£80,880	-	0
2022-11-30	£82,153	£66,130	-	0
2021-11-30	£510	£4,569	-	0
2020-11-30	£896	£5,273	-	0

Accounts

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OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	12	2024	To	30	11	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Biggar Farmers Club
SC012947
Grangeview
Pettinain
Lanark
Postcode ML11 8SS

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	John Warnock	President	Hon Vice-President from 12/2/26	
2	Colin Cuthbertson	Vice-President	President from 12/2/26	
3	Mr William Craig	Vice-President	Appointed 12/2/26	
4	Niall Milner	Hon Vice President		
5	Jack Wight	Hon Vice-President		
6	Mrs Shirley Craig	Secretary		
7	Mrs Elizabeth Cochrane	Entries Secretary		
8	Ms Kimberley Milton	Treasurer	Appointed 12/2/26	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Callum Wight, Hon Vice President	Resigned 12/2/26
Mrs Kathleen Lawrie, Treasurer	Resigned 12/2/26

Structure, governance and management

Type of governing document

A charitable unincorporated association, the purposes and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

The Trustees are appointed and re-appointed by the members at the annual general meeting and as set out in our constitution.

Objectives and activities

Charitable purposes

The purpose of the club recorded in our constitution is the promotion of the industry in general, of agriculture in particular and of the public health.

Summary of the main activities in relation to these objects

Organisation and running of Biggar Agricultural Show held annually in July.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

Biggar Show was held on Saturday 19th July 2025. Again the show committee members made an enormous effort to prepare the showfield for showday.

Biggar Show this year had a good turnout of people even though the weather was extremely wet in the afternoon causing a lot of flooding in the field. An increase on posting on social media about the show definitely helped to bring different people to the show. Show president John Warnock thanked all involved in making the day a great success.

The annual show brings a large number of visitors to Biggar and the shops, restaurants and hotels in the town benefit from this. The show provides an insight into farming life for the visitors and local community.

Financial review

Brief statement of the charity's policy on reserves

There are sufficient funds to continue with the running of the annual show, the farmers club consider that cash reserves of £60,000 are required to be maintained as the success of running an agricultural show is very weather dependant and with costs of excess of £60,000 for running the day it is prudent to have these cash balances available if needed.

Details of any deficit

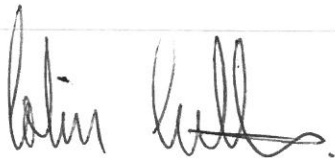
Donated facilities and services (if any)

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	JOHN WARNOCK	COLIN CUTHBERTSON
Position (e.g. Chair)	HON VICE PRESIDENT	PRESIDENT
Date	1/5/2026	1/5/2026

Biggar Farmers Club

SC012947



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	December	2024		30	November	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,835				1,835	2,140
Legacies					-	
Grants					-	
Receipts from fundraising activities	85,153				85,153	81,732
Gross trading receipts					-	
Income from investments other than land and buildings	717				717	1,209
Rents from land & buildings	7,350				7,350	4,300
Gross receipts from other charitable activities					-	120
					-	
A1 Sub total	95,055	-	-	-	95,055	89,501
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	95,055	-	-	-	95,055	89,501
A3 Payments						
Expenses for fundraising activities	78,304				78,304	75,428
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,099				7,099	15,455
Grants and donations	950				950	1,600
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	3,200				3,200	3,200
					-	
A3 Sub total	89,553	-	-	-	89,553	95,683
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	1,130
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	1,130
Total payments	89,553	-	-	-	89,553	96,813
Net receipts / (payments)	5,502	-	-	-	5,502	(7,312)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	5,502	-	-	-	5,502	(7,312)

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	62,605				62,605	69,917
	Surplus / (deficit) shown on receipts and payments account	5,502				5,502	(7,312)
						-	
						-	
	Cash and bank balances at end of year	68,107	-	-	-	68,107	62,605

(Agree balances with receipts and payments account(s))

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Income Bonds	General Fund	5,000	5,000
		Total	5,000	5,000

Details		Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Medals & Trophies	General Fund		28,000	28,000
	Showfield	General Fund		19,000	19,000
	Showground Equipment	General Fund		4,025	5,031
	Debtor - Biggar Gin	General Fund		900	
		74,678	Total	-	51,925

15455		Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Payments relating directly to charitable activities - Maintenance	General Fund		10,833
	Deferred income - 2026 field deposit	General Fund	50	
	Showfield Maintenance - Roller Mowing	General Fund	1,920	
		Total	1,970	10,833

Details		Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	

Signature	Print Name	Date of approval
	JOHN WARNOCK	01/05/26
	COLIN CUTHBERTSON	01/05/26

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Memberships	1,835				1,835	1,390
Donation towards payment of marquee from Scottish Hereford					-	750
					-	
					-	
Total	1,835	-	-	-	1,835	2,140
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Software refund					-	120
Total	-	-	-	-	-	120
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Light & heat	1,030				1,030	950
Insurance	1,936				1,936	1,906
Meeting expenses					-	
Postage & stationery	70				70	226
Computer expenses	752				752	606
Repairs & maintenance	3,311				3,311	11,219
Miscellaneous					-	540
Bank charges					-	8
					-	
Total	7,099	-	-	-	7,099	15,455

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below Clydesdale Foal Prize Fund	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,835				1,835	1,390
Legacies						
Grants	-				-	
Receipts from fundraising activities	85,153				85,153	81,732
Gross trading receipts					-	
Income from investments other than land and buildings	717				717	1,209
Rents from land & buildings	7,350				7,350	4,300
Gross receipts from other charitable activities					-	120
Sub total	95,055	-	-	-	95,055	88,751
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	95,055	-	-	-	95,055	88,751
Payments						
Expenses for fundraising activities	78,276	28			78,304	74,678
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,099				7,099	15,455
Grants and donations	950				950	1,600
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
other	3,200				3,200	3,200
Sub total	89,525	28	-	-	89,553	94,933
Payments relating to asset and investment movements						
Purchases of fixed assets					-	1,130
Purchase of investments					-	
Sub total	-	-	-	-	-	1,130
Total payments	89,525	28	-	-	89,553	96,063
Net receipts / (payments)	5,530	(28)	-	-	5,502	(7,312)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	5,530	(28)	-	-	5,502	(7,312)

Nature and purpose of funds

Within General funds is a balance of £590 on a designated fund. This represents proceeds from repaid War Stock which is being utilised to pay out an annual cash prize for the best Clydesdale foal at the show.

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Hereford Marquee Hire						
Receipts						
Donations					-	750
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	750
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	750
Payments						
Expenses for fundraising activities					-	750
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	750
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	750
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Biggar Farmers Club						
Registered charity number		SC012947						
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year
		01	December	2024		30	November	2025
Set out on pages	5 to 10	(remember to include the page numbers of additional sheets)						
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) 2005 Act 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 accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:	<i>David Kerr Clarkson</i>				Date:	1/5/2026		
Name:	David Kerr Clarkson							
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland							
Address:	1 Biggar Business Park, Market Road, Biggar, ML12 6FX							

*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**

Accounts

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	12	2023	To	30	11	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Biggar Farmers Club
SC012947

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

A charitable unincorporated association, the purposes and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

The Trustees are appointed and re-appointed by the members at the annual general meeting and as set out in our constitution.

Objectives and activities

Charitable purposes

The purpose of the club recorded in our constitution is the promotion of the industry in general, of agriculture in particular and of the public health.

Summary of the main activities in relation to these objects

Organisation and running of Biggar Agricultural Show held annually in July.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Biggar Show was held on Saturday 20th July 2024. Again the show committee members made an enormous effort to prepare the showfield for showday.

Biggar Show this year had a good turnout of people even though the weather was unsettled in the morning. An increase on posting on social media about the show definitely helped to bring different people to the show. Show president [REDACTED] thanked all involved in making the day a great success.

The annual show brings a large number of visitors to Biggar and the shops, restaurants and hotels in the town benefit from this. The show provides an insight into farming life for the visitors and local community.

Financial review

Brief statement of the charity's policy on reserves

There are sufficient funds to continue with the running of the annual show, the farmers club consider that cash reserves of £60,000 are required to be maintained as the success of running an agricultural show is very weather dependant and with costs of excess of £60,000 for running the day it is prudent to have these cash balances available if needed.

Details of any deficit

This year had a deficit due to various amount of maintenance required to ensure that the showfield was in good condition for the show. Some of the suppliers have also increased their prices.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	PRESIDENT	TREASURER
Date	25 April 2025	25 April 2025

Biggar Farmers Club

SC012947



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	December	2023		30	November	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,390	750			2,140	1,140
Legacies					-	
Grants					-	
Receipts from fundraising activities	81,732				81,732	79,762
Gross trading receipts					-	
Income from investments other than land and buildings	1,209				1,209	768
Rents from land & buildings	4,300				4,300	4,300
Gross receipts from other charitable activities	120				120	
					-	
A1 Sub total	88,751	750	-	-	89,501	85,970
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	88,751	750	-	-	89,501	85,970
A3 Payments						
Expenses for fundraising activities	74,678	750			75,428	64,549
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	15,455				15,455	7,297
Grants and donations	1,600				1,600	6,045
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	3,200				3,200	2,800
					-	
A3 Sub total	94,933	750	-	-	95,683	80,691
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,130				1,130	189
Purchase of investments					-	
A4 Sub total	1,130	-	-	-	1,130	189
Total payments	96,063	750	-	-	96,813	80,880
Net receipts / (payments)	(7,312)	-	-	-	(7,312)	5,090
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(7,312)	-	-	-	(7,312)	5,090

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	69,917				69,917	64,827
	Surplus / (deficit) shown on receipts and payments account	(7,312)				(7,312)	5,090
						-	
						-	
	Cash and bank balances at end of year	62,605	-	-	-	62,605	69,917
(Agree balances with receipts and payments account(s))							

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Income Bonds	General Fund	5,000	5,000
		Total	5,000	5,000

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Medals & Trophies	General Fund		28,000	28,000
	Showfield	General Fund		19,000	19,000
	Showground Equipment	General Fund		5,031	5,158
		Total	-	52,031	52,158

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Payments relating directly to charitable activities - Maintenance	General Fund		1,920
		Total	-	1,920

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

25/04/25

25/04/25

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Memberships	1,390				1,390	1,140
Donation towards payment of marquee from Scottish Hereford		750			750	
					-	
Total	1,390	750	-	-	2,140	1,140

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Software refund	120				120	
Total	120	-	-	-	120	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Light & heat	950				950	630
Insurance	1,906				1,906	1,871
Meeting expenses					-	
Postage & stationery	226				226	6
Computer expenses	606				606	339
Repairs & maintenance	11,219				11,219	4,187
Miscellaneous	540				540	
Bank charges	8				8	264
					-	
Total	15,455	-	-	-	15,455	7,297

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below Clydesdale Foal Prize Fund	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,390				1,390	1,140
Legacies					-	
Grants	-				-	
Receipts from fundraising activities	81,732				81,732	79,762
Gross trading receipts					-	
Income from investments other than land and buildings	1,209				1,209	768
Rents from land & buildings	4,300				4,300	4,300
Gross receipts from other charitable activities	120				120	
Sub total	88,751	-	-	-	88,751	85,970
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	88,751	-	-	-	88,751	85,970
Payments						
Expenses for fundraising activities	74,650	28			74,678	64,549
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	15,455				15,455	7,297
Grants and donations	1,600				1,600	6,045
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
other	3,200				3,200	2,800
Sub total	94,905	28	-	-	94,933	80,691
Payments relating to asset and investment movements						
Purchases of fixed assets	1,130				1,130	189
Purchase of investments					-	
Sub total	1,130	-	-	-	1,130	189
Total payments	96,035	28	-	-	96,063	80,880
Net receipts / (payments)	(7,284)	(28)	-	-	(7,312)	5,090
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(7,284)	(28)	-	-	(7,312)	5,090
Nature and purpose of funds						
Within General funds is a balance of £618 on a designated fund. This represents proceeds from repaid War Stock which is being utilised to pay out an annual cash prize for the best Clydesdale foal at the show.						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Hereford Marquee Hire						
Receipts						
Donations	750				750	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	750	-	-	-	750	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	750	-	-	-	750	-
Payments						
Expenses for fundraising activities	750				750	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	750	-	-	-	750	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	750	-	-	-	750	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Registered charity number	Charity name Biggar Farmers Club						
On the accounts of the charity for the period		SC012947						
Set out on pages		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		01	December	2023		30	November	2024
		5 to 10						(remember to include the page numbers of additional sheets)
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) 2005 Act 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 accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:	Name:			Date:		25 April 2025		
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland							
Address:								

*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