

# Ednam Young Farmers Clubs

Scotland · Charity number SC013402

## Details

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|            |                                           |
|------------|-------------------------------------------|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 1977-02-22                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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|         |                                                                |
|---------|----------------------------------------------------------------|
| Address | Roxburgh Mill<br>Roxburgh<br>Kelso<br>Roxburghshire<br>TD5 8NF |
|---------|----------------------------------------------------------------|

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** We are a rural youth organisation which organises events, fundraisers & competitions to encourage participation in Young Farmers.

**Beneficiaries:** 'Children or young people'

**Objectives:** To advance the education and training of young people at large in rural issues, agriculture, homecrafts and related subjects. To advance the development of active citizens through development of individuals' involvement within their local community and leadership of their Young Farmer Group. In the interests of social welfare of young people in rural Scotland provide and promote the provision of activities for recreation and other leisure time occupations which will improve their conditions of life and will assist in the development of their spiritual and mental capacities and self-reliance and individual responsibility.

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** Wider, but within one local authority area

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2026-02-16 | £9,145  | £1,048      | -      | 0         |
| 2025-02-16 | £6,798  | £8,676      | -      | 0         |
| 2024-02-16 | £24,489 | £24,057     | -      | 0         |
| 2023-02-16 | £18,911 | £19,544     | -      | 0         |
| 2022-02-16 | £7,836  | £6,826      | -      | 0         |
| 2021-02-16 | £561    | £1,056      | -      | 0         |

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# Accounts

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# APPENDIX 1

# OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Period start date |     |       |      | Period end date |     |       |      |
|-------------------|-----|-------|------|-----------------|-----|-------|------|
| From              | Day | Month | Year | to              | Day | Month | Year |
|                   | 17  | 02    | 2025 |                 | 16  | 02    | 2026 |

## Reference and administration details

|                                 |                                                             |
|---------------------------------|-------------------------------------------------------------|
| Charity name                    | Ednam Young Farmers Club                                    |
| Other names charity is known by |                                                             |
| Registered charity number       | SC013402                                                    |
| Charity's principal address     | C/o SAYFC<br>Young Farmers Centre<br>Ingliston<br>Edinburgh |
|                                 | Postcode EH28 8NE                                           |

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

|    | Trustee name | Office (if any) | Date acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------|-----------------|----------------------------------|---------------------------------------------------------------|
| 1  | Finlay Bell  | Chairman        |                                  |                                                               |
| 2  | Emily Edgar  | Secretary       |                                  |                                                               |
| 3  | Lucy Bell    | Treasurer       |                                  |                                                               |
| 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** The Ednam and District Young Farmers Club is an unincorporated charity governed by their constitution.

**Trustee recruitment and appointment** The management committee, which normally meets 4 to 5 times per year, are the charity's trustees. Membership of the management committee is open to all members of Ednam and District Young farmers Club. Trustees are elected at the annual general meeting which is held on the final Wednesday of February each year.

## Objectives and activities

**Charitable purposes** The purpose of the club is to provide activities which further personal development, cultural education and training of young people to make rural life attractive to the young members of the community.

Within Ednam Young Farmers Club, we aim to carry out a variety of educational and social activities to suit all members. These activities include supporting local agricultural shows, other young farmers clubs events as well as a variety of competitions, mock auctions, sports nights and various fundraising events.

**Summary of the main activities in relation to these objects**

The objectives of the club are:

- To advance education and training of young people at large in rural issues, agriculture, home crafts and related subjects.
- To advance the development of active citizens through development of individuals involvement within their local community and leadership of their Young Farmer Group.
- In the interests of social welfare of young people in rural Scotland, provide and promote the provision of activities for recreation and other leisure time occupations which will improve their conditions of life and will assist in the development of their spiritual and mental capacities and self-reliance and individual responsibility.

## APPENDIX 1

### Achievements and performance

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

In May, Ednam kicked off the year attending the Border Vintage Rally at Springwood where we had a stand. This was a great chance to support local events right on our door step and raise funds for the club.

Also in May, we held our annual charity tractor run with a great turnout of both tractors and spectators all around. We raised an excellent £1000 on the day, this was put towards the Border Union agriculture schools day.

In June, a good number of Ednam members went to Laidlawstiel Farm for field day. A great day was had bringing back 21 coloured tickets.

To finish the year we all attended the James Thomson stock judging at Falnash Farm where Ednam members Finlay Bell and Fletcher Renwick brought back the trophy.

A good year was had by all.

#### Plans for the future

In the upcoming year, Ednam Young Farmers plan to continue to grow its membership and encourage new faces along, planning events for everyone's interest. Also Ednam would like to keep up the good work with winning coloured tickets at Border Federation events. Finally, the future management committee will be elected by the members of the club at the next AGM, which will be held on the last Wednesday of February 2026.

### Financial review

#### Brief statement of the charity's policy on reserves

Receipts for the year were £9,145 (2025 £6,798) and payments were £10,048 (2025 £8,676) giving a deficit of £903 (2025 a deficit of £1,878).

#### Details of any deficit

#### Donated facilities and services (if any)

## APPENDIX 1

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### Other optional information

The club is affiliated to the Scottish Association of Young Farmers Clubs, contactable through SAYFC Young Farmers Centre, Ingliston, Edinburgh, EH28 8NE.

### Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

OSCR will accept  
digital or typed  
signatures



Full name(s) Finlay Bell



Lucy Bell

Position (e.g. Chair) Chairman

Treasurer

Date

15/03/2026

15/03/2026

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# APPENDIX 3



## Independent examiner's report on the accounts

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Report to the trustees/members of

Ednam Young Farmers Club

Registered charity number

SC013402

On the accounts of the charity for the period

| Period start date |       |      |    | Period end date |       |      |
|-------------------|-------|------|----|-----------------|-------|------|
| Day               | Month | Year |    | Day             | Month | Year |
| 17                | 02    | 2025 | to | 16              | 02    | 2026 |

Set out on pages

(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 (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.

Basis of independent examiner's statement

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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page\*~~]

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, 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

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:

Name: Gordon S Chisholm

Relevant professional qualification(s) or body (if any):

ICAS

Address:

Academy House  
Shedden Park Road  
Kelso  
TD5 7AL

\*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.

\*\* OSCR will accept digital or typed signatures

**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



## Receipts and payments accounts

| For the period from | Period starting on |       |      | to | Period ending on |       |      |
|---------------------|--------------------|-------|------|----|------------------|-------|------|
|                     | Day                | Month | Year |    | Day              | Month | Year |
|                     | 17                 | 02    | 2025 |    | 16               | 02    | 2026 |

## Section A Statement of receipts and payments

|                                                               | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| <b>A1 Receipts</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Donations                                                     | 1,560                              | -                                | -                                          | -                                         | 1,560                                      | 1,490                                   |
| Legacies                                                      | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Grants                                                        | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Receipts from fundraising activities                          | 337                                | -                                | -                                          | -                                         | 337                                        | -                                       |
| Gross trading receipts                                        | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Income from investments other than land and buildings         | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Rents from land & buildings                                   | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Gross receipts from other charitable activities               | 7,248                              | -                                | -                                          | -                                         | 7,248                                      | 5,308                                   |
| <b>A1 Sub total</b>                                           | <b>9,145</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>9,145</b>                               | <b>6,798</b>                            |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |                                            |                                           |                                            |                                         |
| Proceeds from sale of fixed assets                            | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Proceeds from sale of investments                             | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| <b>A2 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>                                         | <b>9,145</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>9,145</b>                               | <b>6,798</b>                            |
| <b>A3 Payments</b>                                            |                                    |                                  |                                            |                                           |                                            |                                         |
| Expenses for fundraising activities                           | 89                                 | -                                | -                                          | -                                         | 89                                         | -                                       |
| Gross trading payments                                        | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Investment management costs                                   | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Payments relating directly to charitable activities           | 6,067                              | -                                | -                                          | -                                         | 6,067                                      | 6,952                                   |
| Grants and donations                                          | 1,250                              | -                                | -                                          | -                                         | 1,250                                      | -                                       |
| Governance costs:                                             |                                    |                                  |                                            |                                           |                                            |                                         |
| Independent examination                                       | 450                                | -                                | -                                          | -                                         | 450                                        | -                                       |
| Preparation of annual accounts                                | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Affiliation fees and insurance                                | 2,192                              | -                                | -                                          | -                                         | 2,192                                      | 1,724                                   |
| Other                                                         | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| <b>A3 Sub total</b>                                           | <b>10,048</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>10,048</b>                              | <b>8,676</b>                            |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |                                            |                                           |                                            |                                         |
| Purchases of fixed assets                                     | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| Purchase of investments                                       | -                                  | -                                | -                                          | -                                         | -                                          | -                                       |
| <b>A4 Sub total</b>                                           | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>                                         | <b>10,048</b>                      | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>10,048</b>                              | <b>8,676</b>                            |
| <b>Net receipts / (payments)</b>                              | <b>(903)</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>(903)</b>                               | <b>(1,878)</b>                          |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |                                            |                                           |                                            |                                         |
| <b>Surplus / (deficit) for year</b>                           | <b>(903)</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>(903)</b>                               | <b>(1,878)</b>                          |

## Section B Statement of balances

| Categories           | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| <b>B1 Cash funds</b> | Cash and bank balances at start of year                    | 8,542                              | -                                | -                                          | -                                         | 8,542                                | 10,420                            |
|                      | Surplus / (deficit) shown on receipts and payments account | (903)                              | -                                | -                                          | -                                         | (903)                                | (1,878)                           |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|                      | Cash and bank balances at end of year                      | 7,639                              | -                                | -                                          | -                                         | 7,639                                | 8,542                             |
|                      | (Agree balances with receipts and payments account(s))     |                                    |                                  |                                            |                                           |                                      |                                   |

|                       | Details | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|-----------------------------|----------------------------------|---------------------------|
| <b>B2 Investments</b> |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         |                             |                                  |                           |
|                       |         | Total                       | -                                | -                         |

|                        | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|------------------------|---------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| <b>B3 Other assets</b> |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         |                             |                                     |                                              |                           |
|                        |         | Total                       | -                                   | -                                            | -                         |

|                       | Details | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|-----------------------|---------|---------------------------------|----------------------------|---------------------------|
| <b>B4 Liabilities</b> |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         |                                 |                            |                           |
|                       |         | Total                           | -                          | -                         |

|                                  | Details | Fund to which liability relates | Amount due (estimate)<br>to nearest £ | Last year<br>to nearest £ |
|----------------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| <b>B5 Contingent liabilities</b> |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         |                                 |                                       |                           |
|                                  |         | Total                           | -                                     | -                         |

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

Signature\*

Print Name

Date of  
approval

|  |                        |  |
|--|------------------------|--|
|  | Finlay Bell (Chairman) |  |
|  | Lucy Bell (Treasurer)  |  |

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

The unrestricted general fund is used to further charitable activities at the discretion of the trustees.

[illegible]

|                                                                                                                                                      |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | X |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---|

| Authority under which paid | £ |
|----------------------------|---|
|                            |   |
|                            |   |
|                            |   |
|                            |   |
|                            |   |

|                                                                                                                       |   |
|-----------------------------------------------------------------------------------------------------------------------|---|
| If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | X |
|-----------------------------------------------------------------------------------------------------------------------|---|

|  | Number of trustees | £ |
|--|--------------------|---|
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |
|  |                    |   |

| Nature of relationship |  | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|--|-----------------------|------------------------|---------------------------------------|
| \$                     |  |                       |                        |                                       |
|                        |  |                       |                        |                                       |
|                        |  |                       |                        |                                       |
|                        |  |                       |                        |                                       |
|                        |  |                       |                        |                                       |

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## Ednam Young Farmers Club

SC013402

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

|                 | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|-----------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Subscriptions   | 1,460                              | -                                | -                                          | -                                         | 1,460                                | 1,390                             |
| Raffle donation | 100                                | -                                | -                                          | -                                         | 100                                  | 100                               |
|                 |                                    |                                  |                                            |                                           |                                      |                                   |
| <b>Total</b>    | <b>1,560</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>1,560</b>                         | <b>1,490</b>                      |

## 2 Grants

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|
|              |                                    |                                  | -                                    |                                   |
|              |                                    |                                  | -                                    |                                   |
|              |                                    |                                  | -                                    |                                   |
| <b>Total</b> | <b>-</b>                           | <b>-</b>                         | <b>-</b>                             | <b>-</b>                          |

## 3 Gross receipts from other charitable activities

|                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Member of the year | -                                  | -                                | -                                          | -                                         | -                                    | 1,320                             |
| Dinner dances      | 3,833                              | -                                | -                                          | -                                         | 3,833                                | 3,300                             |
| Go Karting         | 740                                | -                                | -                                          | -                                         | 740                                  | 688                               |
| Tractor run        | 1,535                              | -                                | -                                          | -                                         | 1,535                                | -                                 |
| Christmas meal     | 1,140                              | -                                | -                                          | -                                         | 1,140                                | -                                 |
|                    |                                    |                                  |                                            |                                           |                                      |                                   |
| <b>Total</b>       | <b>7,248</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>7,248</b>                         | <b>5,308</b>                      |

## 4 Payments relating directly to charitable activities

|                      | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Member of the year   | -                                  | -                                | -                                          | -                                         | -                                    | 1,360                             |
| Dinner dances        | 3,823                              | -                                | -                                          | -                                         | 3,823                                | 3,630                             |
| Go karting           | 732                                | -                                | -                                          | -                                         | 732                                  | 688                               |
| Tractor run          | -                                  | -                                | -                                          | -                                         | -                                    | 57                                |
| Christmas meal       | 999                                | -                                | -                                          | -                                         | 999                                  | -                                 |
| Tractor pull         | -                                  | -                                | -                                          | -                                         | -                                    | 281                               |
| Summer BBQ           | 175                                | -                                | -                                          | -                                         | 175                                  | 252                               |
| East competition     | -                                  | -                                | -                                          | -                                         | -                                    | 150                               |
| Engraving            | 59                                 | -                                | -                                          | -                                         | 59                                   | 76                                |
| Administration costs | 279                                | -                                | -                                          | -                                         | 279                                  | 438                               |
| Miscellaneous        | -                                  | -                                | -                                          | -                                         | -                                    | 40                                |
| <b>Total</b>         | <b>6,067</b>                       | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>6,067</b>                         | <b>6,952</b>                      |

SC013402

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

|                                                            | 2025 EYFC OSC R and P Accounts<br>General Fund<br>2025 | 2024 EYFC OSC R and P Accounts<br>General Fund<br>2024 | 2023 EYFC OSC R and P Accounts<br>General Fund<br>2023 | 2022 EYFC OSC R and P Accounts<br>General Fund<br>2022 | Total<br>unrestricted<br>funds | Total<br>unrestricted<br>funds last period |
|------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|--------------------------------|--------------------------------------------|
| <b>Receipts</b>                                            |                                                        |                                                        |                                                        |                                                        |                                |                                            |
| Donations                                                  | 1,560                                                  | -                                                      | -                                                      | -                                                      | 1,560                          | 1,490                                      |
| Legacies                                                   | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Grants                                                     | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Receipts from fundraising activities                       | 337                                                    | -                                                      | -                                                      | -                                                      | 337                            | -                                          |
| Gross trading receipts                                     | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| buildings                                                  | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Rents from land & buildings                                | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Gross receipts from other charitable activities            | 7,248                                                  | -                                                      | -                                                      | -                                                      | 7,248                          | 5,308                                      |
| <b>Sub total</b>                                           | <b>9,145</b>                                           | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>9,145</b>                   | <b>6,798</b>                               |
| <b>Receipts from asset &amp; investment sales</b>          |                                                        |                                                        |                                                        |                                                        |                                |                                            |
| Proceeds from sale of fixed assets                         | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Proceeds from sale of investments                          | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| <b>Sub total</b>                                           | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                       | <b>-</b>                                   |
| <b>Total receipts</b>                                      | <b>9,145</b>                                           | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>9,145</b>                   | <b>6,798</b>                               |
| <b>Payments</b>                                            |                                                        |                                                        |                                                        |                                                        |                                |                                            |
| Expenses for fundraising activities                        | 89                                                     | -                                                      | -                                                      | -                                                      | 89                             | 252                                        |
| Gross trading payments                                     | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Investment management costs                                | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Payments relating directly to charitable activities        | 6,067                                                  | -                                                      | -                                                      | -                                                      | 6,067                          | 6,952                                      |
| Grants and donations                                       | 1,250                                                  | -                                                      | -                                                      | -                                                      | 1,250                          | -                                          |
| Governance costs:                                          |                                                        |                                                        |                                                        |                                                        |                                |                                            |
| Independent examination                                    | 450                                                    | -                                                      | -                                                      | -                                                      | 450                            | -                                          |
| Preparation of annual accounts                             | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Affiliation fees and insurance                             | 2,192                                                  | -                                                      | -                                                      | -                                                      | 2,192                          | 1,724                                      |
| <b>Sub total</b>                                           | <b>10,048</b>                                          | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>10,048</b>                  | <b>8,928</b>                               |
| <b>Payments relating to asset and investment movements</b> |                                                        |                                                        |                                                        |                                                        |                                |                                            |
| Purchases of fixed assets                                  | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| Purchase of investments                                    | -                                                      | -                                                      | -                                                      | -                                                      | -                              | -                                          |
| <b>Sub total</b>                                           | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                       | <b>-</b>                                   |
| <b>Total payments</b>                                      | <b>10,048</b>                                          | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>10,048</b>                  | <b>8,928</b>                               |
| <b>Net receipts / (payments)</b>                           | <b>(903)</b>                                           | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>(903)</b>                   | <b>(2,130)</b>                             |
| <b>Transfers to / (from) funds</b>                         |                                                        |                                                        |                                                        |                                                        |                                |                                            |
| <b>Surplus / (deficit) for year</b>                        | <b>(903)</b>                                           | <b>-</b>                                               | <b>-</b>                                               | <b>-</b>                                               | <b>(903)</b>                   | <b>(2,130)</b>                             |

## Nature and purpose of funds

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# Accounts

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**EDNAM AND DISTRICT YOUNG FARMERS CLUB**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 16 FEBRUARY 2024**

**CHARITY NUMBER SCO13402**

**EDNAM AND DISTRICT YOUNG FARMERS CLUB**  
**REFERENCE AND ADMINISTRATION INFORMATION**

**Charity Name**

Ednam Young Farmers Club

**Charity No.**

SCO 13402

**Address**

C/o Scottish Association of Young Farmers Clubs  
Young Farmers Centre  
Ingliston  
Edinburgh  
EH28 8NE

**Current Trustees**

|           |                 |
|-----------|-----------------|
| Chairman  | Andrew Neill    |
| Secretary | Katie Forster   |
| Treasurer | Jessica Howlett |

**Independent Examiner**

Douglas Home & Co  
Chartered Accountants  
47-49 The Square  
Kelso  
TD5 7HW

## **Ednam and District Young Farmers Club**

### **Trustees' Annual Report**

**For the Year Ended 16th February 2024**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 16th February 2024.

### **Governing Document**

The Ednam and District Young Farmers Club is an unincorporated charity. As governed by our constitution, the club provides activities, which further personal development, cultural education and training of young people to make rural life more attractive to the young members of the community.

### **Charitable purposes**

The objectives of the Club are:

- To advance the education and training of young people at large in rural issues, agriculture, home crafts and related subjects.
- To advance the development of active citizens through development of individuals involvement within their local community and leadership of their Young Farmer Group.
- In the interests of social welfare of young people in rural Scotland, provide and promote the provision of activities for recreation and other leisure time occupations which will improve their conditions of life and will assist in the development of their spiritual and mental capacities and self-reliance and individual responsibility.

### **Appointment of Trustees**

The management committee, which normally meets 4 to 5 times per year, are the charity's trustees. Membership of the management committee is open to all members of Ednam and District Young Farmers Club. Trustees are elected at the annual general meeting which is held on the final Wednesday of February each year.

### **Activities**

Within Ednam Young Farmers Club, we aim to carry out a variety of educational and social activities to suit all members. These activities include supporting local agricultural shows, other young farmers clubs events as well as a variety of competitions, mock auctions, sports nights and various fundraising events.

### Achievements and performance

This past year Ednam Young Farmers has celebrated its 80<sup>th</sup> Anniversary. In May 2023 the Club held its annual tractor run. A great day was had both those participating as well as spectating. An amazing number of tractors took part on the day and an outstanding £1000 was raised for Charity. The funds raised were split equally between The Sepsis Trust UK and Farmstrong. Also in May, the club had – members participate in the annual Border Federation Field Day, the sun shone for us all and it was a delight to see Ednam winning overall. Later in the year, the club held its 80<sup>th</sup> Anniversary Ball at Springwood Park, Kelso. There were over 350 guests in attendance on the night, who all enjoyed the various guest speakers and meal before dancing the night away. It was a great celebration to commemorate the 80 brilliant years of the Club and fantastic to see so many current and past members turn out to celebrate the club in all its glory. In the turn of the year, 23 members travelled north to Inverurie, for a tour of Stewart Trailers. It was an extremely informative and interesting tour, and the club was extremely grateful to the Stewart family for taking the time to engage with our club members.

### Plans for the future

In the upcoming year Ednam Young Farmers, plans to continue growing its membership as well as encouraging a lot of its members to compete both within Border federation as well as East and National Events. Furthermore, the club also aims to continue its successful fundraising efforts throughout the year, and plans to hold a variety of event to engage both current and new members. Finally, the future management committee will be elected by the members of the club at the next AGM, which will be held on the final Wednesday of February 2024.

### Financial Review

Receipts for the year were £26,489 (2023 £18,911) and payments were £24,057 (2023 £19,543) giving a surplus of £2,432 (2023 deficit of £632). Of this deficit, the full amount of £632 relates to unrestricted funds.

The club is affiliated to the Scottish Association of Young Farmers Clubs, contactable through: SAYFC, Young Farmers Centre, Ingliston, Edinburgh, EH28 8NE

This report was approved by the Trustees on 28/02/24

Signed on behalf of the Trustees:

Andrew Neill Chairman

*Andrew Neill*

Date: 28/02/24

Jessica Howlett Treasurer

*J Howlett*

Date: 28/02/24

|                                   | 2024 |                    | 2023 |                    |
|-----------------------------------|------|--------------------|------|--------------------|
|                                   | £    | £                  | £    | £                  |
| <b>RECEIPTS</b>                   |      |                    |      |                    |
| <b><u>Membership Receipts</u></b> |      |                    |      |                    |
| Subscriptions                     | £    | 1,890.00           | £    | 1,680.00           |
| <b><u>Trading Receipts</u></b>    |      |                    |      |                    |
| Ploughing Match                   | £    | -                  | £    | 833.00             |
| Embroidered Clothing              | £    | -                  | £    | 2,289.00           |
| Xmas Party                        | £    | -                  | £    | 435.00             |
| Xmas Meal                         | £    | -                  | £    | 1,009.00           |
| Sponsorship                       | £    | -                  | £    | 1,252.00           |
| Exchange                          | £    | -                  | £    | 2,803.00           |
| Summer BBQ                        | £    | 138.00             | £    | -                  |
| Tractor Run                       | £    | 1,316.00           | £    | 1,000.00           |
|                                   |      | £ 3,333.00         |      | £ 10,748.00        |
| <b><u>Other Receipts</u></b>      |      |                    |      |                    |
| Bank Interest                     | £    | -                  | £    | 0.15               |
| Dinner Dances                     | £    | 1,436.00           | £    | 5,239.00           |
| Go Carting                        | £    | 320.00             | £    | -                  |
| Transport                         | £    | -                  | £    | 294.00             |
| Sundry                            | £    | 96.00              | £    | 299.20             |
| 80th Ball                         | £    | 19,196.00          | £    | -                  |
| Field Day Dance & Food            | £    | -                  | £    | 1,730.00           |
| Donations                         | £    | 2,116.72           | £    | 610.00             |
|                                   |      | £ 23,166.72        |      | £ 8,163.35         |
| <b>TOTAL INCOME</b>               |      | <b>£ 26,488.72</b> |      | <b>£ 18,911.38</b> |
| <b><u>PAYMENTS</u></b>            |      |                    |      |                    |
| Affiliation Fees & Insurance      |      | £ 1,380.00         |      | £ 952.00           |
| <b><u>Trading Expenses</u></b>    |      |                    |      |                    |
| Embroidered Clothing              | £    | -                  | £    | 3,767.34           |
| Border Fed Field Day              | £    | -                  | £    | 1,852.32           |
| Go Carting                        | £    | 465.00             | £    | -                  |
| Accounts                          | £    | 282.00             | £    | 279.00             |
| Ploughing Match                   | £    | -                  | £    | 453.00             |
| Dinner Dances                     | £    | 1,786.00           | £    | 4,825.00           |
| Tractor Run                       | £    | 267.00             | £    | 109.00             |
| East Competition                  | £    | 82.80              | £    | 55.00              |
| 80th Anniversary Ball             | £    | 15,828.58          | £    | 780.00             |
| Xmas Party                        | £    | -                  | £    | 380.00             |
| Xmas Meal                         | £    | -                  | £    | 1,000.00           |
| Summer BBQ                        | £    | 322.45             |      |                    |
| Transport                         | £    | -                  | £    | 340.00             |
| Exchange                          | £    | -                  | £    | 2,432.00           |
| Donations                         | £    | 3,200.00           | £    | 1,217.36           |
| Club Flags                        | £    | -                  | £    | 252.00             |
| Administration Costs              | £    | 438.17             | £    | 887.80             |
|                                   |      | £ 22,676.70        |      | £ 18,591.82        |
| <b>TOTAL EXPENSES</b>             |      | <b>£ 24,056.70</b> |      | <b>£ 19,543.82</b> |
| <b>PROFIT FOR THE YEAR</b>        |      | <b>£ 2,432.02</b>  |      | <b>-£ 632.47</b>   |

**Statement of Balances  
as at 16th February 2024**

|                          | 2024               |    | 2023            |
|--------------------------|--------------------|----|-----------------|
|                          | £                  |    | £               |
| Opening Balance          | £ 7,987.69         | £  | 8,620.16        |
| Surplus for the Year     | £ 2,432.02         | -£ | 632.47          |
| Closing Balance          | <u>£ 10,419.71</u> | £  | <u>7,987.69</u> |
| Being:                   |                    |    |                 |
| Business Reserve Account | £ 10,419.71        | £  | 7,987.69        |
| Outstanding Creditors    | £ -                | £  | -               |
| Outstanding Debtors      | £ -                | £  | -               |
|                          | <u>£ 10,419.71</u> | £  | <u>7,987.69</u> |

**Ednam and District Young Farmers Club**

**Independent Examiner's Report  
For the year ended 16<sup>th</sup> February 2024**

I report on the accounts of the charity for the year ended 16 February 2024 which are set out on pages 5,6 and 7.

**Respective responsibilities of Trustees and examiner**

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and 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 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 examiners' statement**

In the course of examination, no matter has come to my attention other than disclosed below

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, 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Douglas Home & Co Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

Dated: .....

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# Accounts

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**EDNAM AND DISTRICT YOUNG FARMERS CLUB**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 16 FEBRUARY 2023**  
**CHARITY NUMBER SC013402**

## **EDNAM AND DISTRICT YOUNG FARMERS CLUB REFERENCE AND ADMINISTRATION INFORMATION**

### **Charity Name**

Ednam Young Farmers Club

### **Charity No.**

SCO 13402

### **Address**

C/o Scottish Association of Young Farmers Clubs  
Young Farmers Centre  
Ingliston  
Edinburgh  
EH28 8NE

### **Current Trustees**

|           |                 |
|-----------|-----------------|
| Chairman  | Joseph Mallen   |
| Secretary | Callum Potts    |
| Treasurer | Jessica Howlett |

### **Independent Examiner**

Douglas Home & Co  
Chartered Accountants  
47-49 The Square  
Kelso  
TD5 7HW

**Ednam and District Young Farmers Club  
Trustees' Annual Report  
For the Year Ended 16th February 2023**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 16th February 2023.

**Governing Document**

The Ednam and District Young Farmers Club is an unincorporated charity. As governed by our constitution, the club provides activities, which further personal development, cultural education and training of young people to make rural life more attractive to the young members of the community.

**Charitable purposes**

The objectives of the Club are:

- To advance the education and training of young people at large in rural issues, agriculture, home crafts and related subjects.
- To advance the development of active citizens through development of individuals involvement within their local community and leadership of their Young Farmer Group.
- In the interests of social welfare of young people in rural Scotland, provide and promote the provision of activities for recreation and other leisure time occupations which will improve their conditions of life and will assist in the development of their spiritual and mental capacities and self-reliance and individual responsibility.

**Appointment of Trustees**

The management committee, which normally meets 4 to 5 times per year, are the charity's trustees. Membership of the management committee is open to all members of Ednam and District Young Farmers Club. Trustees are elected at the annual general meeting which is held on the final Wednesday of February each year.

**Activities**

Within Ednam Young Farmers Club, we aim to carry out a variety of educational and social activities to suit all members. These activities include supporting local agricultural shows, other young farmers clubs events as well as a variety of competitions, mock auctions, sports nights and various fundraising events.

**Achievements and performance**

Throughout Ednam Young Farmers club 79th year, the club has enjoyed being back in full swing with the easing of the Coronavirus Pandemic and its restrictions. In May 2022, Ednam held the Border Federation Field Day. The day was a great success as it was not only great to see so many members from all of the Border Federation Clubs come together for a day of competition but for Ednam to win overall was a delight. The club also held its annual tractor run during May, in aid of the Glasgow Sick Kids Hospital. It was a great success with 58 tractors taking part on the day, an amazing £1000 was raised for the charity. Furthermore, in November we took part in an exchange trip with Inverurie Young Farmers. 23 of the clubs' members made the journey north, and had a fun filled weekend touring local farms and businesses. A great time was had by all.

#### Plans for the future

In the upcoming year, we plan on celebrating the clubs 80<sup>th</sup> year with an anniversary ball. Plans are already underway to ensure the night is a memorable one as well as making sure we celebrate 80 year of Ednam Young farmers as best we can. Additionally, the club hopes to continue raising funds for other charities. It plans on holding a couple of events next year that will hopefully encourage all of its members to get involved. Finally, the future management committee will be elected by the members of the club at the next AGM, which will be held on the final Wednesday of February 2023.

#### Financial Review

Receipts for the year were £18,911 (2022 £7,836) and payments were £19,543 (2022 £6,826) giving a deficit of £632 (2022 surplus of £1,010). Of this deficit, the full amount of £632 relates to unrestricted funds.

The club is affiliated to the Scottish Association of Young Farmers Clubs, contactable through; SAYFC, Young Farmers Centre, Ingliston, Edinburgh, EH28 8NE

This report was approved by the Trustees on

20/2/23

Signed on behalf of the Trustees:

Joseph Mallen Chairman

Date:

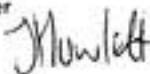
20/02/23



Jessica Howlett Treasurer

Date:

20/02/23



|                                   | 2023       |             | 2022       |            |
|-----------------------------------|------------|-------------|------------|------------|
|                                   | £          | £           | £          | £          |
| <b><u>RECEIPTS</u></b>            |            |             |            |            |
| <b><u>Membership Receipts</u></b> |            |             |            |            |
| Subscriptions                     | £ 1,580.00 |             |            | £ 1,823.00 |
| <b><u>Trading Receipts</u></b>    |            |             |            |            |
| Ploughing Match                   | £ 633.00   |             | £ 685.00   |            |
| Embroidered Clothing              | £ 2,250.00 |             | £ -        |            |
| Xmas Party                        | £ 435.00   |             | £ -        |            |
| Panto                             | £ -        |             | £ 90.00    |            |
| Xmas Meal                         | £ 1,000.00 |             | £ -        |            |
| Sponsorship                       | £ 1,250.00 |             | £ -        |            |
| Exchange                          | £ 2,600.00 |             | £ -        |            |
| Tractor Run                       | £ 1,000.00 |             | £ 874.00   |            |
|                                   |            | £ 10,748.00 |            | £ 1,649.00 |
| <b><u>Other Receipts</u></b>      |            |             |            |            |
| Bank Interest                     | £ 0.15     |             | £ 0.77     |            |
| Dinner Dances                     | £ 5,230.00 |             | £ 3,610.00 |            |
| Sponsored Walk                    | £ -        |             | £ 170.00   |            |
| Transport                         | £ 294.00   |             | £ 533.00   |            |
| Admin                             | £ 299.20   |             | £ 50.00    |            |
| Field Day Dance & Food            | £ 1,730.00 |             | £ -        |            |
| Donations                         | £ 610.00   |             | £ -        |            |
|                                   |            | £ 8,163.35  |            | £ 4,363.77 |
| TOTAL INCOME                      |            | £ 18,911.35 |            | £ 7,835.77 |

**PAYMENTS**

|                              |             |     |
|------------------------------|-------------|-----|
| Affiliation Fees & Insurance | £<br>952.00 | £ - |
|------------------------------|-------------|-----|

**Trading Expenses**

|                      |            |          |
|----------------------|------------|----------|
| Membership           | £ -        | £ 20.00  |
| Embroidered Clothing | £ 3,767.34 | £ -      |
| Border Fed Field Day | £ 1,952.32 | £ -      |
| Accounts             | £ 270.00   | £ -      |
| Ploughing Match      | £ 453.00   | £ 481.00 |
|                      | £ 6,442.66 | £ 501.00 |

**Other Expenses**

|                       |             |            |
|-----------------------|-------------|------------|
| Dinner Dances         | £ 4,925.00  | £ 3,785.00 |
| Tractor Run           | £ 100.00    | £ 875.00   |
| East Competition      | £ 55.00     | £ 34.95    |
| 80th Anniversary Ball | £ 780.00    | £ -        |
| Xmas Party            | £ 360.00    | £ -        |
| Xmas Meal             | £ 1,000.00  | £ -        |
| Transport             | £ 340.00    | £ 450.00   |
| Exchange              | £ 2,432.00  | £ -        |
| Donations             | £ 1,217.36  | £ -        |
| BBQ                   | £ -         | £ 472.51   |
| Club Flags            | £ 252.00    |            |
| Administration Costs  | £ 687.80    | £ 707.31   |
|                       | £ 12,149.16 | £ 6,324.77 |

|                |             |            |
|----------------|-------------|------------|
| TOTAL EXPENSES | £ 19,543.82 | £ 6,825.77 |
|----------------|-------------|------------|

|                               |          |            |
|-------------------------------|----------|------------|
| SURPLUS/(DEFICIT) FOR<br>YEAR | £ 632.47 | £ 1,010.00 |
|-------------------------------|----------|------------|

Statement of Balances  
as at 16th February 2023

|                          | 2023<br>£         | 2022<br>£         |
|--------------------------|-------------------|-------------------|
| Opening Balance          | £ 8,620.16        | £ 7,510.16        |
| Surplus for the Year     | -£ 632.47         | £ 1,010.00        |
| Closing Balance          | <u>£ 7,987.69</u> | <u>£ 8,620.16</u> |
| Being:                   |                   |                   |
| Business Reserve Account | £ 7,987.69        | £ 10,147.16       |
| Ploughing Match Creditor |                   | -£ 84.00          |
| BBQ Creditor             |                   | -£ 8.00           |
| Teviotdale DD Creditor   |                   | -£ 1,436.00       |
| Clothing Debtors         |                   | £ -               |
|                          | <u>£ 7,987.69</u> | <u>£ 8,620.16</u> |

**Ednam and District Young Farmers Club  
Independent Examiner's Report**

**For the year ended 16<sup>th</sup> February 2023**

I report on the accounts of the charity for the year ended 16 February 2023 which are set out on pages 5,6 and 7.

**Respective responsibilities of Trustees and examiner**

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and 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 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 examination, no matter has come to my attention other than disclosed below

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, 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Douglas Home & Co Ltd  
Chartered Accountants  
47-49 The Square  
Kelso  
Roxburghshire  
TD5 7HW

Dated: .....