

Nairnshire Farming Society

Scotland · Charity number SC013456

Details

Status	Active
Legal form	Unincorporated association
Registered	1937-11-30
Register	View on the OSCR register

Contact

Address	7 Moraypark Avenue Culloden Inverness Highland IV2 7LS
Website	www.nairnshow.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of animal welfare'

What the charity does: To Run the Annual Nairn Agricultural Show and promote Agriculture in Nairnshire.

Beneficiaries: 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: The Society's objects are to promote, establish, encourage and nurture, by all means available to the Society, the agricultural and pastoral interests generally of the former County (of Nairn) and district. subject always to the condition that the Society shall have no power to carry out activities which are contrary to their status as a charity and the charitable purposes, the words 'charity' and 'charitable' having the meanings assigned to those respective terms of Sections 505 and 506 of the Income and Corporation Taxes Act 1988 or any statutory modification or re-enactment thereof for the time being in force.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£49,867	£24,186	-	2
2024-10-31	£51,069	£23,892	-	3
2023-10-31	£35,677	£11,716	-	3
2022-10-31	£50,701	£16,893	-	2
2021-10-31	£10,498	£8,045	-	2
2020-10-31	£9,438	£10,297	-	2

Nairnshire Farming Society

Scotland - Charity number SC013456

Accounts

Nairnshire Farming Society

Registered Charity Number: SC013456

I report on the accounts of the Nairnshire Farming Society for the year ended 31st October 2025.

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



David J Garden

15rd April 2026

12 Ashwood Grove
Inverness
IV2 6DE

Nairnshire Farming Society

Receipts & Payments for Fin Year Ending 31.10.2025



	2025	2024	Change
	£	£	£
Receipts			
Subscriptions	7,132	7,957	-825
Donations	2,000	6,070	-4,070
Interest Recd	1,531	1,332	199
Wayleaves	195	186	9
Rent	250	1,000	-750
Surplus from Social Functions	2,759	524	2,235
Payments from Nairn Show Ltd	36,000	34,000	2,000
Misc Income	0	0	0
	49,867	51,069	-1,202
Payments			
Honararia	-6,360	-7,766	1,406
Insurance	-3,027	-2,919	-108
Office Expenses	-293	-536	243
Postages	-329	-513	183
Stationary	0	0	0
Upkeep of Field	-10,670	-10,276	-394
Payments to Nairn Show Ltd	-1,000	-1,000	0
Misc	-2,207	-583	-1,624
Audit Fees	-300	-300	0
	-24,186	-23,892	-294
	25,681	27,177	-1,496

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Nairnshire Farming Society Year Ending 31/10/2025

Bank & Cash In Hand	2025	2024
At Beginning of Year	£88,164	£59,987
At End of Year	£114,845	£88,164
Foynesfield Fund (Restricted)	£26,000	£27,000
Surplus / Deficit	£25,681	£27,177
Assets		
Equipment	£105,558	£93,558

Note the both the Farmers Showfield and Davidson Park are owned by the Farming Society.

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Nairnshire Farming Society

Scotland - Charity number SC013456

Accounts

Nairnshire Farming Society

Registered Charity Number: SC013456

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Respective responsibilities of trustees and examiner

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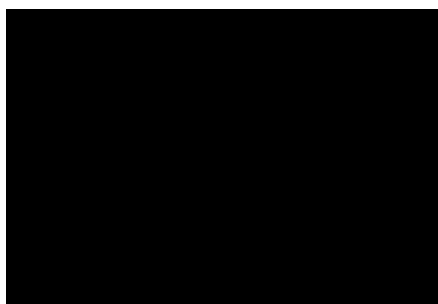
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Basis of independent examiner's statement

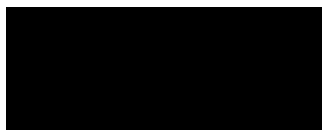
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Independent examiner's statement

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23rd April 2025



Nairnshire Farming Society

Receipts & Payments for Fin Year Ending 31.10.2024



Receipts	2024	2023	Variance
Subscriptions	7,957	7,272	685
Donations	6,070	1,000	5,070
Interest Recd	1,332	955	377
Wayleaves	186	395	-209
Rent	1,000	1,000	0
Surplus from Social Functions	524	55	469
Payments from Nairn Show Ltd	34,000	25,000	9,000
Misc Income	0	0	0
	51,069	35,677	15,392
Payments			
Honararia	-7,766	-6,120	-1,646
Insurance	-2,919	-2,759	-160
Office Expenses	-536	-1,252	716
Postages	-513	0	-513
Stationary	0	0	0
Upkeep of Field	-10,276	-12,305	2,029
Payments to Nairn Show Ltd	-1,000	-1,000	0
Misc	-583	-225	-358
Audit Fees	-300	-300	0
	-23,892	-23,961	69
Surplus/(deficit)	27,177	11,716	15,461

Nairnshire Farming Society Year Ending 31/10/2024

Bank & Cash In Hand	2024	2023
At Beginning of Year	£59,987	£48,270
At End of Year	£88,164	£59,987
Foynesfield Fund (Restricted)	£27,000	£28,000
Surplus / Deficit	£27,177	£11,717
Assets		
Equipment	£93,558	£88,308

Note: both the Farmers Showfield and Davidson Park are owned by the Farming Society.