

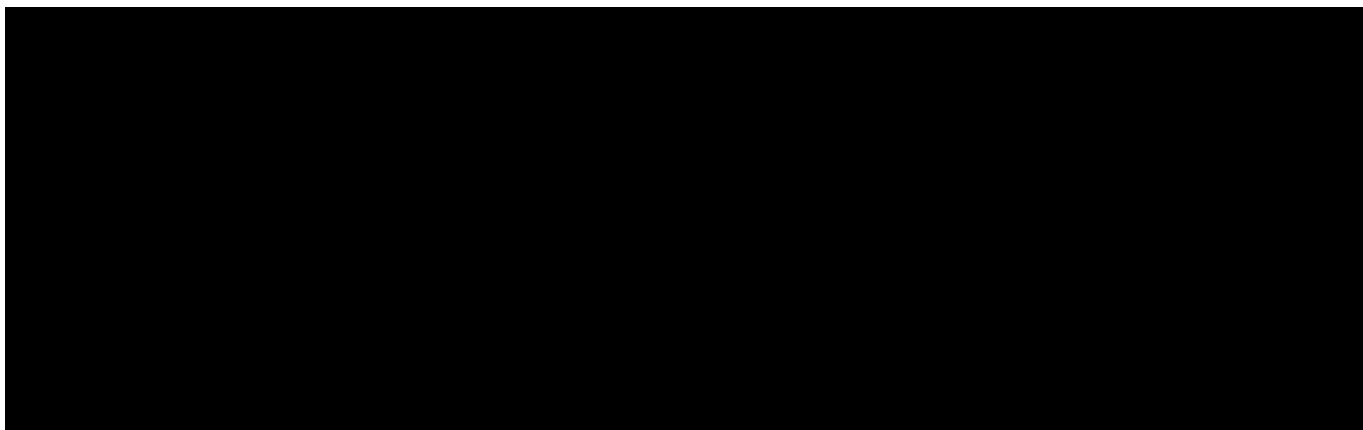
BERWICKSHIRE AGRICULTURAL ASSOCIATION

**Trustees Annual Report and Accounts
for the year ended 30th November 2024**



Scottish Charity Number SC016316

Trustees and Office Bearers



Committee Members 2023-2024

Other Trustees during the year

There were no other Trustees during the year.

Contact Address



Recruitment and Appointment of Trustees

A rotational retriial system of Directors is specified in the Constitution with retiring members being eligible for co-option for a period of one year before being eligible for re-election. The Association's other Trustees are elected annually by the members at the annual general meeting in accordance with the Constitution.

Governing Document

The Association is a charitable unincorporated association and the purposes and management administration arrangements are set out in the Constitution.

Charitable Purposes

The objects of the Association shall be the advancement of Agriculture, the improvement of Stock, the encouragement of those arts with which Agriculture, Industry and the rearing of Stock are associated, and the promotion of the Agricultural, Manufacturing and Pastoral interests generally. The means to be employed for these ends shall include the holding of an Annual Show, or any other measures calculated to advance the interests of Agriculture and Industry, and the consideration and discussion of any matter associated with the above objects.

Activities and Achievements

As we have become accustomed, show day weather has a big impact on attendance and atmosphere. We were blessed with a good day weather wise and both the attendance and atmosphere were abundant. The Secretarial team have continued to encourage an increased proportion of online entries, and this has helped considerably with entry processes and cataloguing. Our new tent supplier has continued to provide an excellent standard of service, and as tentage remains our biggest cost by a considerable margin, this is greatly appreciated. We continue to be challenged by decreasing income streams in the traditional areas, particularly agricultural trade, however last year saw a couple of businesses return and a new trader in Tweedmouth Services, which is pleasing. This is coupled with a hike in unavoidable expenses, which is increasing the variables from what was once just the weather. The craft tent has continued its resurgence since Covid and we are pleased to welcome both old and new crafters. The Poultry competition was once again absent, and although the disease restrictions were relaxed in May, it was deemed too late to reinstate this competition for the summertime. The standing crop competition, had no entries last year, possibly a feature of the poor growing conditions and [REDACTED] not being available to drive this. Our membership remains stable and well supported. The committee would like to thank the many and varied people and businesses that contribute and co-operate to make the show happen, but in particular our thanks are extended to [REDACTED] for the provision and use of the field, and all those who help with set up and break down.

The Directors' responsibilities in relation to upholding the aims and objectives set out in the Constitution have been brought to our attention due to the Charity Commission's enhanced requirements for charities. Our Constitution is stated above under Charitable Purposes. Committee Members, are recruited from the local Agricultural, Equine and Business communities and have shown an interest in supporting their local show or have a particular interest or skill to contribute.

Trustee Remuneration and Expenses

The Secretary(ies) was/were paid an honoraria of £3,300 during the year.

Reserves

As a result of the surplus of £771 from general account activities in the year, the Association held unrestricted funds in the General Account of £21,991 and £27,296 in an investment account at the year-end. The Trustees consider that the general fund of £49,287 is sufficient to provide for the total costs of the show to be met in the extreme circumstance of a cancellation of the entire event at short notice.

BERWICKSHIRE AGRICULTURAL ASSOCIATION
Receipts and Payments Account for year ended 30th November 2024

Receipts	Notes	2024	2023	2022	2021	2020
		£	£	£	£	£
Membership subscriptions		2,225	2,176	2,850	2290	2,770
Donations		132	1,140	378	235	300
Fundraising – Annual Show gate receipts		12,079	11,348	16,569	40	100
Grants and Awards		2,000	395			0
Bank interest		1,713	1,410	1,037	886	917
Charitable activities – Annual Show						
Entries		3,972	3,163	2,783	0	0
Advertisers		465	515	740	0	60
Trade stands		7,888	6,476	7,488	0	246
Catalogue sales		179	182	359	0	0
Sponsorship		3,663	6,562	5,700	0	0
Industrial section		1,200	1,200	1,000	0	0
Bar		7,033	7,499	7,651	0	0
Miscellaneous		3	764	1	665	513
Total Charitable activities		24,403	26362	25721	665	819
Total Receipts		42,552	42831	46555	4116	4,906
Payments – for charitable activities						
Repairs & maintenance		942	1,255	427	171	208
Show expenses incl licenses & affiliations		3,129	2,486	4,837		125
Bar Expenses		3,870	3,665	4,281		
Badges & rosettes		668	1,649	1,808		
Advertising		0		527		
Printing, stationery, office admin		3,132	2,557	3,047		442
Insurance		995	975	1,062	339	963
Catering		3,370	2,750	2,504		
Casual labour		2,971	3,397	1,485		
Postage		809	855	716	66	329
Prizes		2,438	2,470	1,820		
Broadcasting		0	1,350	1,350		
Tentage		7,770	6,666	7,757		
Refunds						
Trophies & engraving		316	1,227			570
Hire of equipment		3,722	2,387	1,608		
Secretary's honoraria		3,300	3,300	3,300	1930	2,204
Donations & gratuities		700	300	350	75	
Bank charges		142				
Computer System / Website		804	228	414	457	336
Miscellaneous		722	555	567	800	
Total payments for charitable activities		39,800	38072	37861	3837	5,177
Governance costs						
Room hire for AGM		28	14	14	0	12
Total governance cost		28	14	14	0	12
Capital						
Purchase Equipment		1,953	320	0	0	0
Total payments		41,781	38,406	37,875	3,837	5,189
Surplus/ (deficit) for year		771	4,424	8,680	279	-283

BERWICKSHIRE AGRICULTURAL ASSOCIATION
Statement of Balances as at 30th November 2024

	2024	2023	2022	2021	2020
	£	£	£	£	£
Bank and Cash in hand					
Opening balances					
Royal Bank	21,220	24,296	15,616	15,337	20,620
Transfer to M&G Investment	-	7,500	-	-	5,000
Surplus/(deficit) for year	771	4,424	8,680	279	283
Closing balances	21,991	21,220	24,296	15,616	15,337
M & G Investments					
M&G Investment	25,720	17,852	20,007	15,664	15,793
Additional investment purchased	-	7,500	-	-	5,000
Unrealised gain/loss in year	1,576	368	2,155	4,343	5,129
Closing balances	27,296	25,720	17,852	20,007	15,664
Assets - At valuation					
Cups and Trophies	21,471	21,471	21,471	21,471	21,471
Rope	551	664	800	800	800
Gates – Short	10,034	10,034	10,034	10,034	10,034
Gates – Long	3,500	3,500	3,500	3,500	3,500
Gates – Wooden	-	-	-	-	400
Storage Box	650	650	650	650	650
Electricity Cables	2,335	2,511	2,700	2,700	2,700
Bar equip	1,680	-	-	-	-
Computer and Printer, Sum up	273	-	-	-	468
At purchase cost Pony Jumps	705	758	815	815	815
Poultry Penning & Staging	757	814	875	875	875
Crowd Barriers	374	402	432	432	432
Total Assets	42,329	40,803	41,277	41,277	42,145
Total Funds (Cash, investments, retained assets)	91,616	87,743	83,425	76,900	73,146
Fund balances (Cash, investments, retained assets)					
At beginning of year	87,743	83,425	76,900	73,146	78,558
Cash surplus/deficit for year	771	4,424	8,680	279	283
Movements in investments	1,576	368	2,155	4,343	5,129
Increase/decrease in value of assets	1,526	474	-	868	-
	91,617	87,743	83,425	76,900	73,146

All Funds are Unrestricted

Approved by the Trustees and signed on their behalf



Independent Examiner's Report for the year ended 30th November 2023 to the Trustees of Berwickshire Agricultural Association. A registered Charity in Scotland, Charity Number SCO16316

I report on the accounts of the charity for the year ended 30th November 2024 which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

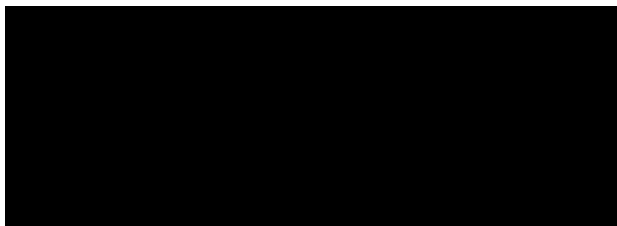
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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

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
 - 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.



Date: 28/03/2025