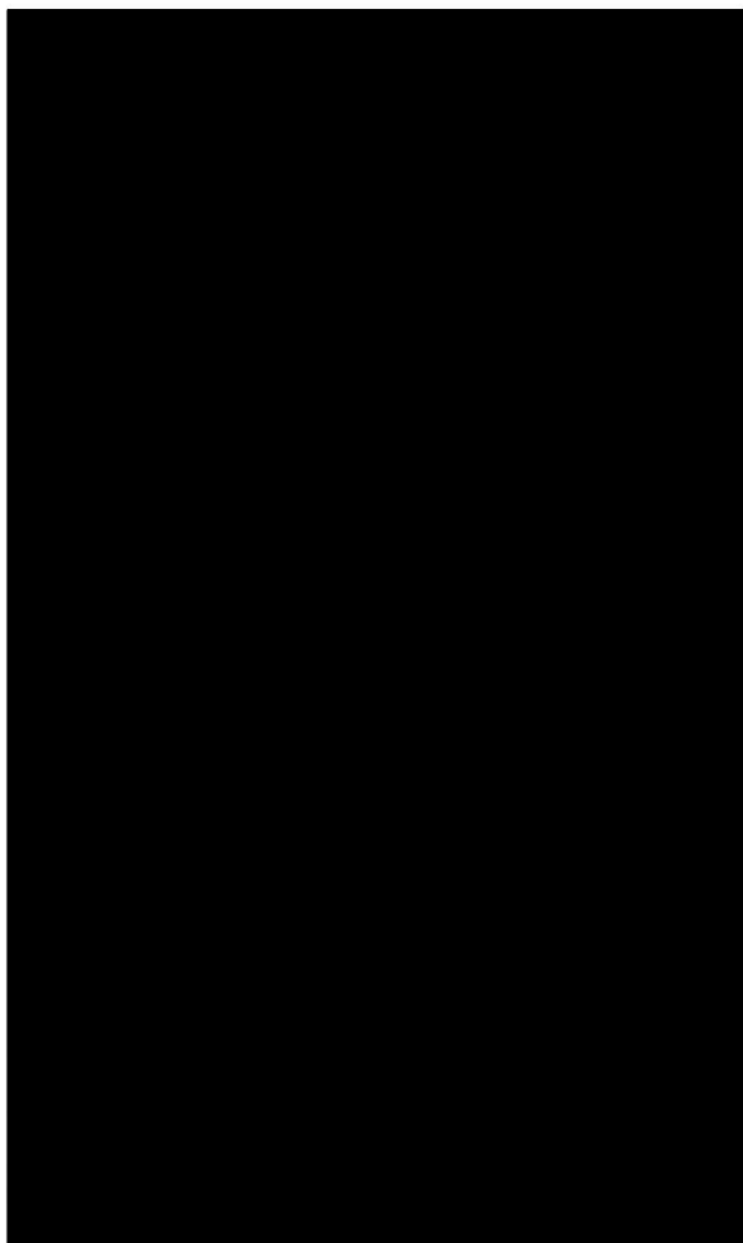




**THE ROYAL HORTICULTURAL SOCIETY OF ABERDEEN
SCOTTISH CHARITABLE INCORPORATED ORGANISATION
No. SC020993**

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SCOTTISH CHARITABLE INCORPORATED ORGANISATION
No. SC020993



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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ROYAL HORTICULTURAL SOCIETY OF ABERDEEN**

I report on the accounts of the charity for the year ended 18th October 2025 which are set out in pages 6 to 9.

This report is made to the charity's trustees, as a body, in accordance with the terms of the engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

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 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 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, 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.



15 January 2026

THE ROYAL HORTICULTURAL SOCIETY OF ABERDEEN
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REPORT OF THE TRUSTEES

The trustees present their annual report and accounts for the year ended 18th October 2025.

Structure, governance and management

The Royal Horticultural Society of Aberdeen is a Scottish Charitable Incorporated Organisation, with subscribing members who elect up to 21 Trustees who manage the affairs of the society. The society is governed by its Constitution and General Rules of the Society.

Trustees are appointed at the Annual General Meeting and hold office for a period of three years.

Objectives and activities

The objective of the Society is to advance knowledge and encourage the practice of horticulture in the community through providing lectures, demonstrations and educational visits. The Society organises and stages flower shows as well as providing assistance to voluntary organisations, community groups and individuals with horticultural issues and projects.

Achievements and performance

A summary of the Society's main achievements during the financial period is as follows:

- Spring flower held in March 2025
- Summer flower show held in August 2025
- Events to enhance members' knowledge and confidence in horticultural matters
- Maintenance of the society's website to provide information and advice
- Encouragement of community groups and schools to participate in society events by promoting specific community classes at shows

Financial review

Policy on reserves

The Society holds sufficient in reserve to stage our annual summer show (circa £14,000) plus running costs for 3 – 6 months as a contingency. It is intended that this be the minimum reserves held. All the reserves are unrestricted.

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Surplus / deficit during the year

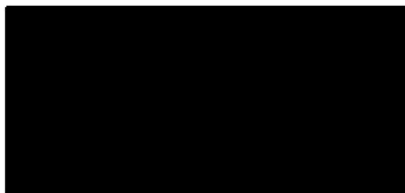
The Society had a deficit of £727.42 (2024 profit £4605.33). This is mainly due to a drop in footfall at the Summer Show.

Only the sponsorship by our generous donors makes it possible for the Society to continue. The Trustees confirm that the Show can only continue if the current level of sponsorship remains in place as the Society cannot raise the funds needed alone.

Donated facilities and services

Show sites and rooms for education and workshops are provided free of charge by Aberdeen City Council. Sponsorships, minor prize monies and small donations are provided by local businesses and individuals to assist with publicity for the society and show costs.

On behalf of the Trustees:



**THE ROYAL HORTICULTURAL SOCIETY OF ABERDEEN
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RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 18 OCTOBER 2025

RECEIPTS	2025	<u>2024</u>
	£	£
Summer Show (Note 1)	10751.55	12790.14
Interest	449.87	474.28
Miscellaneous (Note 2)	361.74	0.00
Quiz night	398.64	476.58
Membership	493.00	660.00
Donations	78.00	4773.52
Revenue from AGM	82.51	75.00
Spring Show (Note 3)	1420.78	1326.65
200 Years (Note 8)	0.00	1399.95
Workshops	240.00	
TOTAL RECEIPTS	14,276.09	21,976.12

PAYMENTS		
Summer Show (Note 4)	12018.74	12023.62
Postage, print & stationery	179.50	160.00
Miscellaneous (Note 5)	29.00	17.50
Quiz night	229.73	135.44
Secretary/Treasurer Honoraria (Note 7)	750.00	1000.00
Insurance	651.32	674.00
Rents	240.00	268.00
Affiliation fees /Medals/Certificates	101.00	126.60
AGM expenses	34.81	36.18
Spring Show (Note 6)	756.95	798.59
WIX Website	12.46	177.56
200 Years (Note 8)	0.00	1953.30
TOTAL PAYMENTS	15003.51	17370.79

SURPLUS/(DEFICIT) FOR YEAR	-727.42	4,605.33
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THE ROYAL HORTICULTURAL SOCIETY OF ABERDEEN
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STATEMENT OF BALANCES

Cash Funds	Unrestricted 2025 £	Unrestricted 2024 £
Cash and bank balances start of year	24,645	20,040
Surplus/(deficit) for year	<u>-727</u>	<u>4,605</u>
Cash and Bank Balance at end of year	<u>23,918</u>	<u>24,645</u>

Other assets

Exhibition furnishings and equipment (NBV)	<u>350.00</u>	<u>400.00</u>
Total other assets	<u>350.00</u>	<u>400.00</u>

Trophies as per valuation	24,000	25,200
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Approved on behalf of the Trustees

Signed

Signed

Date 03/12/2025

Date 03/12/2025

THE ROYAL HORTICULTURAL SOCIETY OF ABERDEEN
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No. SC020993

Note 1 - Summer Show Income	<u>2025</u>	<u>2024</u>
	£	£
Sponsorship	5009.50	5909.50
Gate money	3497.15	4410.58
100 squares	199.47	
Raffle & Quiz	614.42	748.94
Bric a Brac	649.02	856.41
Plant stall	347.03	483.15
Sale of Exhibits	197.14	257.89
Donations	112.00	54.00
Teas & Coffees	19.00	19.41
Donated prize money	15.50	29.00
Donation tubs	16.10	21.16
Tea money returned	15.22	
Judges fee returned	60.00	
	10751.55	12,790.04

Note 2 - Miscellaneous - Income

Bequest from Isabelle McHattie	338.00
Bank adjustment	2.70
Unknown deposit	21.04
	361.74

Note 3 - Spring Show Income

Raffle & Quiz	292.05	394.47
Bric A Brac	431.64	563.80
Plant stall	185.88	49.91
Teas & Coffees	9.01	3.65
Donations Inc donated Prize money	178.00	186.50
Judges fee returned	30.00	30.00
Exhibit entry fees	17.00	40.20
Bucket collection	19.20	58.12
Sponsored Prize Money	25.00	
100 squares	202.00	
Prize money not collected	31.00	
	1420.78	1326.65

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Note 4 - Summer Show Expenditure	<u>2025</u>	<u>2024</u>
	£	£
Prize money	1497.00	1338.20
Security costs	1000.00	1000.00
Judges Fees & Expenses	420.00	170.00
Helpers meals	179.25	181.54
Postage & Stationary	0.00	0.00
Schedule printing	247.00	275.00
Show Licenses	139.00	114.00
Marquee hire	8246.40	8694.00
Staging cards	182.52	115.20
Cups/Plates etc.	21.44	52.18
Prize money paid online		28.50
Medals/Certificates	47.00	31.00
Sundries	39.13	24.00
	12018.74	12,023.62

Note 5 - Miscellaneous

Gratuities - Auditor	14.00	17.50
Gratuities - Flowers for Alice Main	15.00	
	29.00	17.50

Note 6 - Spring Show Expenditure

Schedule printing	149.00	149.00
Prize money	424.00	436.50
Judges fees & Expenses	75.00	75.00
Helpers meals	124.51	138.09
100 squares	50	
	822.51	798.59

Note 7 - Trustee Remuneration and Expenses

During the year £250 was paid to the Secretary and £500 to the Treasurer.

These remunerations were in accordance with the Charity's Constitution and approved by the Trustees.

No Trustee nor anyone connected to them received any expenses during the year.