

Kilmaurs & District Young Farmers Club

Scotland · Charity number SC021896

Details

Status	Active
Legal form	Unincorporated association
Registered	1993-10-25
Register	View on the OSCR register

Contact

Address	Sayfc Young Farmers Centre Ingliston Edinburgh EH28 8NE
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Activities

Activities: 'It makes grants, donations or gifts to organisations','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: The club have organised a range of activities in the year which meet all of the club objectives. Our summer and winter syllabuses contained a mix of agricultural competitions, talks and farm visits along with sports, crafts and business tours. We also held fund raising and social events which included all members along with members of other local clubs. We took part in various competitions at district, region and national level where possible and tried to include as many of our members in all events as possible.

Beneficiaries: 'Children or young people'

Objectives: To advance the education and training of young people at large in rural issues, agriculture, homecrafts and related subject 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

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

Finances

Period end	Income	Expenditure	Assets	Employees
2026-02-28	£60,171	£58,503	-	0
2025-02-28	£53,255	£51,528	-	0
2024-02-28	£45,607	£43,665	-	0
2023-02-28	£35,970	£36,398	-	0
2022-02-28	£26,939	£25,183	-	0
2021-02-28	£3,407	£12,408	-	0

Accounts

KILMAURS AND DISTRICT YOUNG FARMERS CLUB

ACCOUNTS

YEAR TO 28 FEBRUARY 2026

Charity Reg No. SC021896

KILMAURS & DISTRICT YOUNG FARMERS CLUB
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2026

	<u>2026</u> £	<u>2026</u> £	<u>2025</u> £	<u>2025</u> £
Receipts				
Membership :				
44(47) members @ £40 (£40)	1,760		1,880	
18(22) members @ £25 (£25)	450		550	
6(8) members @ £20 (£20)	120		160	
		2,330		2,590
 Gross Trading Receipts				
Kilmaurs Show Bar & Dance	7,359		7,033	
Dairy Stockjudging	0		2,558	
Beef Stockjudging	0		4,494	
Concert Dec 2024	0		15,641	
Concert Feb 2026	18,703		0	
Foam Party	6,098		0	
New Years Day Dance	0		1,012	
2024 Dinner Dance	0		70	
2025 Dinner Dance	455		2,205	
2026 Dinner Dance	2,520		0	
		35,136		33,013
 Competition Receipts				
Club, District & National	1,263		599	
Bus/Ferry Income	4,999		5,230	
		6,262		5,829
Charity Event		5,419		4,201
Donations Received		0		0
 Other Receipts				
Miscellaneous Income	10,885		7,382	
Gift aid claims	0		0	
Bank Interest	140		240	
		11,025		7,623
 Total Receipts Carried Forward		60,171		53,255

KILMAURS & DISTRICT YOUNG FARMERS CLUB
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2026

	<u>2026</u> £	<u>2026</u> £	<u>2025</u> £	<u>2025</u> £
Total Receipts Carried Forward		60,171		53,255
Payments				
Affiliation Fees		5,416		5,458
Gross Trading Payments				
Kilmaurs Show Bar & dance	3,516		3,741	
Dairy Stockjudging	97		1,135	
Beef Stockjudging	0		1,943	
Concert Dec 2024	0		15,195	
Concert Feb 2026	16,678		0	
Foam Party	3,858		0	
New Years Day Dance	0		639	
2024 Dinner Dance	0		60	
2025 Dinner Dance	360		2,388	
2026 Dinner Dance	2,849		0	
		27,358		25,101
Competition Payments				
Club, District & National	3,374		4,353	
Bus/Ferry Income	5,194		4,993	
		8,568		9,346
Expenses of charity event	1,143		393	
Donations to Charity	4,278		3,818	
		5,421		4,211
Administration				
Rent and Insurance	0		0	
Miscellaneous	11,740		7,382	
		11,740		7,382
Total Payments		58,503		51,498
Surplus/(Deficit) for year		1,667		1,757

KILMAURS & DISTRICT YOUNG FARMERS CLUB
SUMMARY ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2026

	<u>2026</u> £	<u>2026</u> £	<u>2025</u> £	<u>2025</u> £
Net Income				
Memberships		-3,086		-2,868
Net Trading Income				
Kilmaurs Show Bar & Dance	3,843		3,292	
Dairy Stockjudging	-97		1,422	
Beef Stockjudging	0		2,550	
Concert Dec 2024	0		446	
Concert Feb 2026	2,026		0	
Foam Party	2,240		0	
New Years Day Dance	0		374	
2024 Dinner Dance	0		10	
2025 Dinner Dance	95		-183	
2026 Dinner Dance	-329		0	
		7,778		7,912
Competition Payments				
Club, District & National	-2,111		-3,754	
Bus/Ferry Income	-196		237	
		-2,307		-3,517
Net Charity Movement		-2		-10
Add : Sundry Income		11,025		7,623
Less : Sundry Payments		-11,740		-7,382
Surplus/(Deficit) for the year		1,667		1,757

KILMAURS & DISTRICT YOUNG FARMERS CLUB
STATEMENT OF FUNDS AS AT 28TH FEBRUARY 2026

	<u>2026</u>	<u>2025</u>
	£	£
Royal Bank of Scotland Treasurers Account	17,077	15,410
Royal Bank of Scotland Charity Account	0	0
	<u>17,077</u>	<u>15,410</u>

Represented by :

Cash and bank balances as at 01/03/24	15,410	13,683
Surplus/(Deficit) for year	<u>1,667</u>	<u>1,757</u>
	<u>17,077</u>	<u>15,440</u>

Approved by the committee on March 2026

Signed on behalf of the club committee by :-

Karen Shepherd
Lairi Shephard
Glendeth

KILMAURS AND DISTRICT YOUNG FARMERS CLUB

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 28 FEBRUARY 2026

Independent Examiner's Report to the Management Committee of Kilmaurs and District Young Farmers Club

I report on the accounts of the charity for the year ended 28 February 2026 which are set out on pages 1 to 4.

Respective responsibilities of management committee and examiner

The charity's management committee is 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's management committee 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 our 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 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.



Douglas Shanks
BA CA

8/3/26

Accounts

KILMAURS AND DISTRICT YOUNG FARMERS CLUB

ACCOUNTS

YEAR TO 28 FEBRUARY 2025

Charity Reg No. SC021896

KILMAURS & DISTRICT YOUNG FARMERS CLUB
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2025

	<u>2025</u> £	<u>2025</u> £	<u>2024</u> £	<u>2024</u> £
Receipts				
Membership :				
47(46) members @ £40 (£40)	1,880		1,840	
22(20) members @ £25 (£25)	550		500	
8(10) members @ £20 (£20)	<u>160</u>		<u>200</u>	
		2,590		2,540
 Gross Trading Receipts				
Kilmaurs Show Bar & Dance	7,033		4,915	
Dairy Stockjudging	2,558		2,475	
Beef Stockjudging	4,494		0	
Concert Feb 2023	0		240	
Concert Dec 2023	0		20,293	
Concert Dec 2024	15,641		0	
New Years Day Dance	1,012		3,141	
Race Night	0		2,403	
2023 Dinner Dance	0		1,530	
2024 Dinner Dance	70		2,490	
2025 Dinner Dance	<u>2,205</u>		<u> </u>	
		33,013		37,487
 Competition Receipts				
Club, District & National	599		610	
Bus/Ferry Income	<u>5,230</u>		<u>0</u>	
		5,829		610
Charity Event		4,201		701
Donations Received		0		0
 Other Receipts				
Miscellaneous Income	7,382		3,547	
Gift aid claims			599	
Bank Interest	<u>240</u>		<u>122</u>	
		<u>7,623</u>		<u>4,268</u>
 Total Receipts Carried Forward		53,255		45,607

KILMAURS & DISTRICT YOUNG FARMERS CLUB
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2025

	<u>2025</u> £	<u>2025</u> £	<u>2024</u> £	<u>2024</u> £
Total Receipts Carried Forward		53,255		45,607
Payments				
Affiliation Fees		5,458		5,520
Gross Trading Payments				
Kilmaurs Show Bar & dance	3,741		1,939	
Dairy Stockjudging	1,135		2,599	
Beef Stockjudging	1,943		0	
Concert Feb 2023	0		871	
Concert Dec 2023	30		15,577	
Concert Dec 2024	15,195		0	
New Years Day Dance	639		1,142	
Race Night	0		170	
2023 Dinner Dance	0		2,618	
2024 Dinner Dance	60		2,730	
2025 Dinner Dance	2,388		0	
		25,131		27,646
Competition Payments				
Club, District & National	4,353		3,795	
Bus/Ferry Income	4,993		0	
		9,346		3,795
Expenses of charity event	393		0	
Donations to Charity	3,818		721	
		4,211		721
Administration				
Rent and Insurance	0		0	
Miscellaneous	7,382		5,983	
		7,382		5,983
Total Payments		51,528		43,665
Surplus/(Deficit) for year		1,727		1,941

KILMAURS & DISTRICT YOUNG FARMERS CLUB
SUMMARY ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2025

	<u>2025</u> £	<u>2025</u> £	<u>2024</u> £	<u>2024</u> £
Net Income				
Memberships		-2,868		-2,980
Net Trading Income				
Kilmaurs Show Bar & Dance	3,292		2,976	
Dairy Stockjudging	1,422		-124	
Beef Stockjudging	2,550		0	
Concert Feb 2023	0		-631	
Concert Dec 2023	-30		4,717	
Concert Dec 2024	446		0	
New Years Day Dance	374		1,999	
Race Night	0		2,233	
2023 Dinner Dance	0		-1,088	
2024 Dinner Dance	10		-240	
2025 Dinner Dance	-183			
		7,882		9,841
Competition Payments				
Club, District & National	-3,754		-3,185	
Bus/Ferry Income	237		0	
		-3,517		-3,185
Net Charity Movement		-10		-20
Add : Sundry Income		7,623		4,268
Less : Sundry Payments		-7,382		-5,983
Surplus/(Deficit) for the year		1,727		1,941

KILMAURS & DISTRICT YOUNG FARMERS CLUB
STATEMENT OF FUNDS AS AT 28TH FEBRUARY 2025

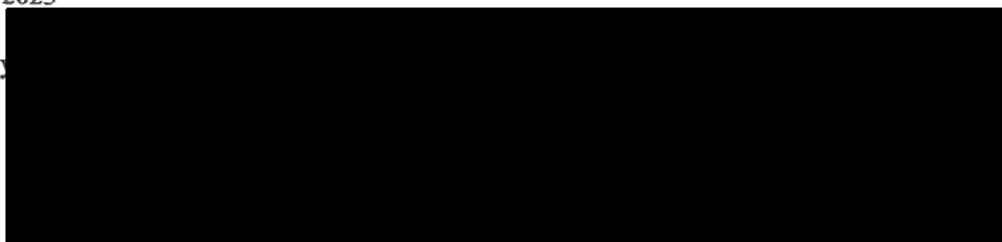
	<u>2025</u>	<u>2024</u>
	£	£
Royal Bank of Scotland Treasurers Account	15,410	13,683
Royal Bank of Scotland Charity Account	0	0
	<u>15,410</u>	<u>13,683</u>

Represented by :

Cash and bank balances as at 01/03/24	13,683	11,742
Surplus/(Deficit) for year	<u>1,727</u>	<u>1,941</u>
	<u>15,410</u>	<u>13,683</u>

Approved by the committee on 3 March 2025

Signed on behalf of the club committee by



KILMAURS AND DISTRICT YOUNG FARMERS CLUB

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 28 FEBRUARY 2025

Independent Examiner's Report to the Management Committee of Kilmaurs and District Young Farmers Club

I report on the accounts of the charity for the year ended 28 February 2025 which are set out on pages 1 to 4.

Respective responsibilities of management committee and examiner

The charity's management committee is 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's management committee 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 our 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

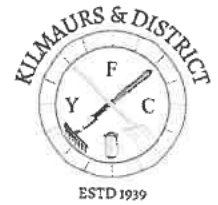
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 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.



5 March 2025



Kilmaurs & District Young Farmers Club Report of the Management Committee 2024/25



The management committee submit their report for the year ending 28th February 2025.

Organisation and Activities

Kilmaurs 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.

The club is administered by a management committee, who are appointed or elected at the annual general meeting of the club.

The club is affiliated to the Scottish Association of Young Farmers Clubs, to whom the affiliation fees are payable.

The club can be contacted through the Chief Executive, Young Farmers Centre, Ingliston, Edinburgh, EH28 8NE, 0131 333 2445 quoting the club name.

Management Committee

The members of the management committee during the year were as listed hereafter.

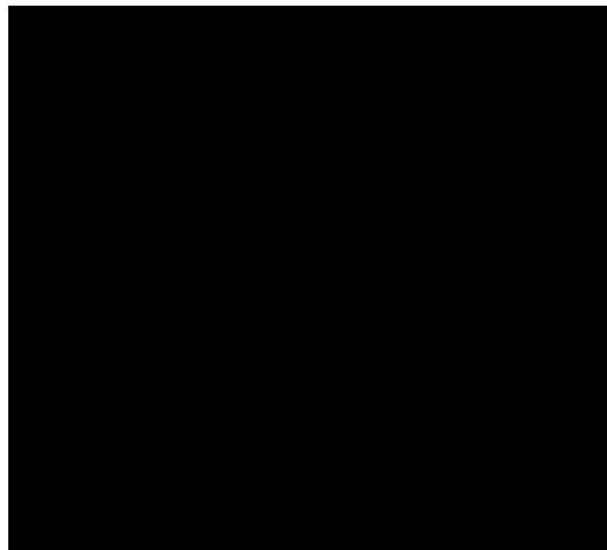
All the members were elected at the AGM, held on Monday 4th March 2024, and held office throughout the year, unless otherwise shown.

Chairman
Vice Chairman
Treasurer
Secretary
Assistant secretary
Committee members

Co-opted members

Club leaders

Honorary presidents



Accounts

The management committee have elected to produce the alternative form of accounts, and the receipts and payments account, and statement of balance for the year to 28th February 2025 disclose a surplus of £1,727

The accounts have been examined by [REDACTED]

The club have made a surplus this year due to attending local shows which were all very well supported from the community and had little outgoings. We also held a raffle at our concert this time to help raise club funds which again was well supported. We had 2 successful stockjudgings with a lot of sponsorship which covered a lot of the costs so little outgoings. We have had the usual costs of the running of the club thank you gifts etc but nothing additional this year i.e paying for damages or buses.

Review of the year

It has been a busy year for all members of Kilmaurs and District Young Farmers Club, with a variety of events and activities being organised, which met the objectives of the club.

We started of the year with the club taking part in the Ayrshire Talentspot competition with our production of 'Are you takin' the Biscuit?'

We then had several well-attended summer events to kick off the summer syllabus such as the Mock Auction and Valuation, Clay Pigeon Shoot, Sports and Driving Nights, Football and Netball Tournament and the return of Kilmaurs Show. These events saw many new members taking part which was great to see.

The club saw great success at Ayr Show with our senior handicrafts team placing 3rd, girls TOW team placing 1st and both stockjudging teams being placed 1st and 3rd in the return of the Ayr Show stockjudging

The Ayrshire County Rally saw a great turn out of calves with members winning certificates across the board with special mention to [REDACTED] picking up Overall suckled calf hoof champion and James Stalker winning overall suckled calf hook champion. The rest of rally day was a great success for everyone with entries in sports, driving and produce.

Into the summer, we held our Car Treasure Hunt, Car Dumping, Bowling Night, Quiz Night, our 85th anniversary family fun day and many other club events. We attended many local shows to support our community and raise money for the club. The summer months also saw our Senior handicrafts team picking up first at the Highland Show with [REDACTED] picking up individual prizes for her further article and Scottish souvenir. The girls TOW placed 1st. [REDACTED] was part of the Ayrshire junior team placed 2nd in the stockjudging and [REDACTED] placed 3rd in the junior young farmer of the year competition.

Leading into the winter, the club provided a variety of events for our members. We held a Club Root and Industrial competition, Badminton competition, Speechmaking come and try evening, Cattle Dressing, Volleyball, and many others. Our cattle dressing teams performed

extremely well, special mention to [REDACTED] placing in the beef cattle dressing competitions at Ayrshire, West and eventually winning National.

Our Charity Ladies Night was held to raise funds for Crosshouse Children's Fund which is a local charity close the club's heart. Throughout the evening we ran a cocktail bar and charity action which with prizes donated by local companies. We raised an outstanding £3818.51 which the club was delighted to present to Crosshouse Children's Fund at our annual dinner dance.

Our speechmaking teams brought great success this year with our junior team of [REDACTED] trained by current club member [REDACTED] Placed 2nd at the Ayrshire competition and going onto to compete at West taking home 1st place and scooping up 2nd at the National competition. With many individual prizes picked up along the way at each level. Closely followed by our senior speechmaking team of [REDACTED] trained by [REDACTED] Placing 1st at Ayrshire, 4th at West and 3rd at National. Again with plenty individual prizes picked up throughout. A great achievement for both teams making it to National levels.

We had many additional visits this year including a visit to Foxlake Adventure, Gravity Glasgow and Mole Valley Feed Mill Tour as well as taking part in a club exchange with Kilrea young farmers in Northern Ireland. The club also saw the return of its Annual Variety Concert with a production of 'Country Scenes & Beauty Queens' which had a cast of old and new faces with the production team of [REDACTED] retuning for another year to Troon concert Hall.

As a club, we were also very well represented throughout the different levels of Young Farmers, [REDACTED] as Ayrshire Secretary and [REDACTED] as Ayrshire Treasurer and members sitting on various national committees such as Agri and rural affairs and the competitions committee.

Throughout the year we have collected many trophies along the way at every level from Ayrshire, to West and National and across many activities, such as handicrafts, country cooks, speechmaking and cattle dressing and many more so it has been a highly successful year for all members.

Future Developments

The club will continue to organise activities, which meet the objectives of the club, by order of the management committee.

Signed

[REDACTED]

KILMAURS AND DISTRICT YOUNG FARMERS CLUB

ACCOUNTS

YEAR TO 28 FEBRUARY 2025

Charity Reg No. SC021896

KILMAURS & DISTRICT YOUNG FARMERS CLUB
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2025

	<u>2025</u> £	<u>2025</u> £	<u>2024</u> £	<u>2024</u> £
Receipts				
Membership :				
47(46) members @ £40 (£40)	1,880		1,840	
22(20) members @ £25 (£25)	550		500	
8(10) members @ £20 (£20)	<u>160</u>		<u>200</u>	
		2,590		2,540
 Gross Trading Receipts				
Kilmaurs Show Bar & Dance	7,033		4,915	
Dairy Stockjudging	2,558		2,475	
Beef Stockjudging	4,494		0	
Concert Feb 2023	0		240	
Concert Dec 2023	0		20,293	
Concert Dec 2024	15,641		0	
New Years Day Dance	1,012		3,141	
Race Night	0		2,403	
2023 Dinner Dance	0		1,530	
2024 Dinner Dance	70		2,490	
2025 Dinner Dance	<u>2,205</u>		<u> </u>	
		33,013		37,487
 Competition Receipts				
Club, District & National	599		610	
Bus/Ferry Income	<u>5,230</u>		<u>0</u>	
		5,829		610
Charity Event		4,201		701
Donations Received		0		0
 Other Receipts				
Miscellaneous Income	7,382		3,547	
Gift aid claims			599	
Bank Interest	<u>240</u>		<u>122</u>	
		<u>7,623</u>		<u>4,268</u>
 Total Receipts Carried Forward		53,255		45,607

KILMAURS & DISTRICT YOUNG FARMERS CLUB
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2025

	<u>2025</u> £	<u>2025</u> £	<u>2024</u> £	<u>2024</u> £
Total Receipts Carried Forward		53,255		45,607
Payments				
Affiliation Fees		5,458		5,520
Gross Trading Payments				
Kilmaurs Show Bar & dance	3,741		1,939	
Dairy Stockjudging	1,135		2,599	
Beef Stockjudging	1,943		0	
Concert Feb 2023	0		871	
Concert Dec 2023	30		15,577	
Concert Dec 2024	15,195		0	
New Years Day Dance	639		1,142	
Race Night	0		170	
2023 Dinner Dance	0		2,618	
2024 Dinner Dance	60		2,730	
2025 Dinner Dance	2,388		0	
		25,131		27,646
Competition Payments				
Club, District & National	4,353		3,795	
Bus/Ferry Income	4,993		0	
		9,346		3,795
Expenses of charity event	393		0	
Donations to Charity	3,818		721	
		4,211		721
Administration				
Rent and Insurance	0		0	
Miscellaneous	7,382		5,983	
		7,382		5,983
Total Payments		51,528		43,665
Surplus/(Deficit) for year		1,727		1,941

KILMAURS & DISTRICT YOUNG FARMERS CLUB
SUMMARY ACCOUNT
FOR THE YEAR ENDED 28TH FEBRUARY 2025

	<u>2025</u> £	<u>2025</u> £	<u>2024</u> £	<u>2024</u> £
Net Income				
Memberships		-2,868		-2,980
Net Trading Income				
Kilmaurs Show Bar & Dance	3,292		2,976	
Dairy Stockjudging	1,422		-124	
Beef Stockjudging	2,550		0	
Concert Feb 2023	0		-631	
Concert Dec 2023	-30		4,717	
Concert Dec 2024	446		0	
New Years Day Dance	374		1,999	
Race Night	0		2,233	
2023 Dinner Dance	0		-1,088	
2024 Dinner Dance	10		-240	
2025 Dinner Dance	-183			
		7,882		9,841
Competition Payments				
Club, District & National	-3,754		-3,185	
Bus/Ferry Income	237		0	
		-3,517		-3,185
Net Charity Movement		-10		-20
Add : Sundry Income		7,623		4,268
Less : Sundry Payments		-7,382		-5,983
Surplus/(Deficit) for the year		1,727		1,941

KILMAURS & DISTRICT YOUNG FARMERS CLUB
STATEMENT OF FUNDS AS AT 28TH FEBRUARY 2025

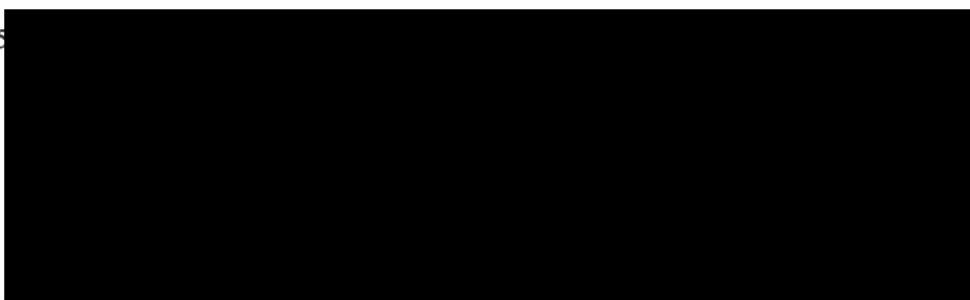
	<u>2025</u>	<u>2024</u>
	£	£
Royal Bank of Scotland Treasurers Account	15,410	13,683
Royal Bank of Scotland Charity Account	0	0
	<u>15,410</u>	<u>13,683</u>

Represented by :

Cash and bank balances as at 01/03/24	13,683	11,742
Surplus/(Deficit) for year	<u>1,727</u>	<u>1,941</u>
	<u>15,410</u>	<u>13,683</u>

Approved by the committee on 3 March 2025

Signed on behalf of the club committee by :-



KILMAURS AND DISTRICT YOUNG FARMERS CLUB

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 28 FEBRUARY 2025

Independent Examiner's Report to the Management Committee of Kilmaurs and District Young Farmers Club

I report on the accounts of the charity for the year ended 28 February 2025 which are set out on pages 1 to 4.

Respective responsibilities of management committee and examiner

The charity's management committee is 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's management committee 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 our 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 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

