

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