

Cunningsburgh & Districts Agricultural Society (SCIO)

Scotland · Charity number SC047490

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2017-06-07

Register [View on the OSCR register](#)

Contact

Address Setterbrae
Scousburgh
Shetland
ZE2 9JE

Website <http://cunningsburghshow.com/>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science'

What the charity does: Cunningsburgh & Districts Agricultural Society (SCIO) encourages the development of agriculture, horticulture and local crafts in Shetland and in furtherance of these aims to hold an annual show. The charity provides recreational facilities at the Cunningsburgh Show ground, to enable activities such as events, competitions and community use. The show helps with the promotion and improvement of agriculture and livestock breeding and provides a community event bringing together all the communities of Shetland with common interest.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4 The organisation's purposes are: (a) encouraging the development of agriculture, horticulture and local crafts in Shetland and in furtherance of these aims to hold an annual show. (b) providing recreational facilities at the Cunningsburgh Show ground, to enable activities such as events, competitions and community use. (c) the promotion and improvement of agriculture and livestock breeding. (d) providing a community event bringing together all the communities of Shetland with common interest.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£58,888	£35,680	-	0
2024-10-31	£43,074	£55,825	-	0
2023-10-31	£44,170	£31,656	-	0
2022-10-31	£53,106	£40,923	-	0
2021-10-31	£4,255	£9,143	-	0
2020-10-31	£27,382	£25,558	-	0

Accounts



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	1st	November	2023		31st	October

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	2,419				2,419	2,857
Legacies	-				-	
Grants	-				-	
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	
Income from investments other than land and buildings	-				-	
Rents from land & buildings	-				-	
Gross receipts from other charitable activities	40,655				40,655	41,313
A1 Sub total	43,074	-	-	-	43,074	44,170
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	43,074	-	-	-	43,074	44,170
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	55,376				55,376	30,930
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	449				449	726
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	55,825	-	-	-	55,825	31,656
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	55,825	-	-	-	55,825	31,656
Net receipts / (payments)	(12,751)	-	-	-	(12,751)	12,514
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(12,751)	-	-	-	(12,751)	12,514

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Emergency Reserve to nearest £	Operating Expenses Reserve to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	24,294		40,000	25,000	89,294	76,780
	Surplus / (deficit) shown on receipts and payments account	(12,751)				(12,751)	12,514
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	11,543	-	40,000	25,000	76,543	89,294

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval


14/7/25
14/07/25

Cunningsburgh & Districts Agricultural Society (SCIO)

SC047490

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Miscellaneous	1,932				1,932	2,186
Raffle prize donations	-				-	
Show prize donations	487				487	671
Total	2,419	-	-	-	2,419	2,857

reference

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-		-	
	-		-	
	-		-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sale of equipment	-				-	1,500
Show adverts	1,160				1,160	735
Candyfloss	-				-	-
Catering	1,000				1,000	3,848
Exhibitor entry fees	2,773				2,773	2,409
Gate admission and sale of catalogues	18,863				18,863	13,717
Hire of field area	370				370	2,326
Juice bar & Merchandise income	265				265	-
Miscellaneous income	42				42	57
Raffle income	1,361				1,361	1,470
Sponsorship	3,185				3,185	3,710
Trade stands	3,051				3,051	2,630
Winter Storage	8,185				8,185	8,911
Hire of banner space	400				400	-
Total	40,655	-	-	-	40,655	41,313

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Advertising & Marketing	2,609				2,609	169
Catering	2,464				2,464	1,641
Engraving & Rosettes	2,244				2,244	1,790
Equipment & Consumables	32,846				32,846	5,305
Exhibitors prize money	447				447	1,974
Donations	80				80	1,780
Venue hire	275				275	275
General Expenses	2,122				2,122	1,280
Insurance	2,462				2,462	2,407
Electricity	309				309	1,410
Printing, postage and stationery	1,836				1,836	548
IT Software and Consumables	2,342				2,342	1,851
Showfield Improvements	1,653				1,653	6,632
Repairs & Maintenance	50				50	-
Honorariums & Expenses	1,480				1,480	2,220
Subscriptions	223				223	185
Judges travel expenses	1,492				1,492	966
Bank & card charges	442				442	497
Total	55,376	-	-	-	55,376	30,930

reference error

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reference error

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APPENDIX 3



Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts v2						
	Cunningsburgh & Districts Agricultural Society (SCIO)						
	SC047490						
	Period start date				Period end date		
Day	Month	Year		Day	Month	Year	
1	November	2023	to	31	October	2024	
						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	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 (as amended). 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.						
	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 [other than that disclosed on the attached page*]						
	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.						
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:				Date:	30/05/2025		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**