

Stirling Agricultural Society

Scotland · Charity number SC052337

Details

Known as	Stirling Show
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-02-22
Register	View on the OSCR register

Contact

Address	6 Menzies Avenue Fintry Glasgow G63 0YE
Website	www.stirlingshow.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of animal welfare'

What the charity does: Holding a 1 day agricultural show to showcase the best of livestock, horses, and local trade and craft exhibitors, educating the public about the agricultural industry and the impact it has

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

Objectives: The organisation's purposes are: 4.1 The advancement of education 4.2 The advancement of animal welfare 4.3 The advancement of citizenship or community development 4.4 The advancement of the arts, heritage, culture or science Primarily by: 4.5.1 Advising and educating the public in relation to agriculture and rural affairs generally 4.5.2 Organising a show or shows for the exhibition of farm and horticultural produce, machinery and equipment, rural arts and crafts and matters relating to the countryside and activities carried on in it.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£32,910	£36,133	-	0
2024-08-31	£41,739	£29,873	-	0
2023-08-31	£34,585	£19,153	-	0

Accounts

STIRLING AGRICULTURAL SOCIETY

Report & Unaudited Financial Statements
For The Year Ended 31 August 2025
Scottish Charity Number SC052337

STIRLING AGRICULTURAL SOCIETY
FOR THE YEAR ENDED 31 August 2025
CONTENTS

	Page
Charity Administration	1
Trustee Report	2
Independent Examiners Report to the Management Committee	3
Statement of Balances	4
Notes to the Accounts	5-7

STIRLING AGRICULTURAL SOCIETY
For the year ended 31st August 2025

Registered Charity Number

SC052337

Trustees

Jen Kinnear
Dexter Logan
Henry Kirk Marshall

Registered Office

6 Menzies Avenue
Fintry
Glasgow
G63 0YE

Bankers

RBS
Stirling Thistle Marches Shopping Centre
Units 22/23
Stirling
FK8 2EA

STIRLING AGRICULTURAL SOCIETY

TRUSTEES REPORT

For the year ended 31st August 2025

Structure, governance, and management

The charity is a registered charity in Scotland which was granted Charitable Status on 22nd February 2023

The trustees who served during the year were:

Jen Kinnear

Dexter Logan

Henry Kirk Marshall

Recruitment and Appointment of Trustees

No trustees were appointed during the year

Objectives and Activities

The principal activity of the charity is that of advancing the education of the public by the promotion and advancement of agriculture, the advancement of the arts, heritage, culture or science and the advancement of animal welfare with the Stirling local authority area.

There are no current projects and all activities are covered under future plans for Stirling Agricultural Society

Achievements and performance

Stirling Agricultural Society has a challenging year with extreme weather for the show which was held on Saturday 14 June 2025.

Despite this, the show was well attended by exhibitors. General public attendance was good given the conditions but down on previous years

Financial Review

Stirling Show made a small loss in the 2025 year, which was to be expected given the weather conditions. The society still has sufficient reserves to continue with its charitable objectives and planning for the 2026 show.

Future Plans

To grow and build on the existing show, drawing in more exhibitors and more general public.

On behalf of the board of trustees

Dexter Logan

Chairman/Trustee

Dated : 15 November 2025

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31st August 2025

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 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.

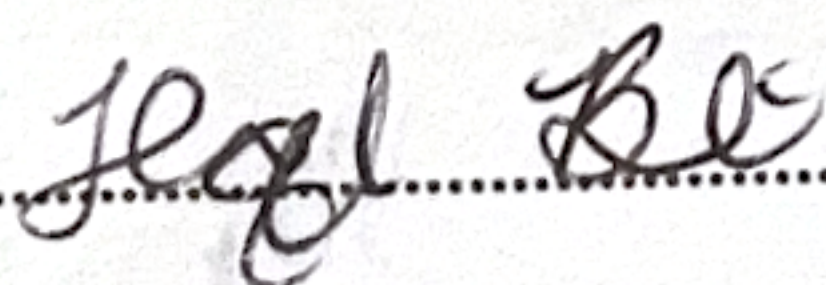
Independents examiner's statement

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

Name: Hazel Burt FCCA

Address:

AUCHENLEA
AUCHENBOWIE
STIRLING
FK7 8HE

Signed 

Date:- 27th October 2025

STIRLING AGRICULTURAL SOCIETY
For the year ended 31st August 2025

STATEMENT OF BALANCES
AS AT 31 AUGUST 2025

	£	£
Income for the year	32,910	
Less Expenditure	<u>36,133</u>	
Profit for the Year	<u>(3,224)</u>	

Statement of Balances

Cash Funds (unrestricted):		
Funds as at 31 August 2024	29,077	
Profit for year	(3,224)	
Funds as at 31 August 2025		<u>25,854</u>

Balance as at 31 August 2025

Bank of Scotland current accounts		22,804
Add: Debtors	754	
Less: Prepayment	3,000	
Less: Provisions	-	
Add: Cash in Hand	-	(2,246)

Other Assets

Machinery and Equipment	5296	
		<u>25,854</u>

All funds are unrestricted.

Signed on behalf of the club..... (Trustee)

Date 15/11/25

STIRLING AGRICULTURAL SOCIETY

Notes to the Financial Statements For the year ended 31st August 2025

1 Accounting Policies

1.1 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.2 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £600. They are valued at cost, or, if gifted, at the value to the charity on receipt.

The rates applicable are :

Plant & Machinery 10% on Cost

1.3 Taxes

The charity is not VAT registered. As a charity the SCIO is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

STIRLING AGRICULTURAL SOCIETY
Notes to the Financial Statements For the year ended 31st August 2025

2 Donations	2025	2024
	£	£
Donations and Gifts	0	0
3 Investment Income	2025	2024
	£	£
Interest Recevied	317.03	246
4 Incoming Resources from Charitable Activities	2025	2024
	£	£
Grants receivable	0	7922
Sponsorship	5090	2672
Other income from charitable activity	25854.58	30899
	30944.58	41493
5 Other Incoming Resources	2025	2024
	£	£
Other income	1648	0
6 Total Resources Expended	2025	2024
	£	£
Direct Charitable Activities	32523.61	27833
Governance Costs	70	110
Other Expenses	3539.5	
	36133.11	27943
7 Fixed Assets		Plant & Machinery
Cost		4299.02
Additions		3096
Disposals		0
At 31 August 2025		7395.02
Depreciation		
At 1 September 2024		1359.9
Charge this period		739.5
At 31 August 2025		2099.4
Net Book Value as at 31 August 2025		5295.62

STIRLING AGRICULTURAL SOCIETY

Notes to the Financial Statements For the year ended 31st August 2025

8 Debtors

	2025	2024
	£	£
Trade Debtors	754	
Other Debtors		
	754	0

9 Creditors

	2025	2024
	£	£
Bank loans		1500
Trade creditors		
Deferred Income	3000	
Accruals		
	3000	1500

10 Trustees, Employees and staff costs

Number of employees

There were no employees within the charity during the year, however payment for secretarial and event organisation services was made to the secretary, who is also a trustee, as follows:

	2025	2024
	£	£
Secretary Fee	2500	1500

12 Related Party Transactions

There have been no transactions with related parties during the current or prior year and the Trustees would like to thank the members for their help and support throughout the year for no consideration.

Accounts

Stirling Agricultural Society t/a Stirling Show
Registered Charity

Financial Statements for the year ended 31st August 2024

Charity number : SC052337

Stirling Agricultural Society t/a Stirling Show
Administrative details
For the year ended 31st August 2024

Registered Charity number SC052337

Registered Company number SC052337

104

114

Bankers	RBS, Stirling Thistle Marches Shopping Centre, Units 22/23, Thistles, Stirling FK8 2EA
---------	--

Accounting Practice

Onpoint Accounting Ltd
Laghmor Office
Little Dunkeld
Dunkeld
Perth & Kinross
PH8 0AD

Stirling Agricultural Society t/a Stirling Show
Registered Charity
TRUSTEES REPORT
For the year ended 31st August 2024

Structure, governance, and management

The charity is a registered charity in Scotland granted Charitable Status on 22nd February 2023

The trustees who served during the year were:



Recruitment and Appointment of Trustees

No trustees were appointed during the year

Objectives and Activities

The principal activity of the charity is that of advancing the education of the public by the promotion and advancement of agriculture, the advancement of the arts, heritage, culture or science and the advancement of animal welfare with the Stirling local authority area.

There are no current projects and all activities are covered under future plans for Stirling Agricultural Society

Achievements and performance

Stirling Show had another successful year, with the weather on our side for the show which was held on Saturday 8 June 2024.

It was well attended by both exhibitors and general public

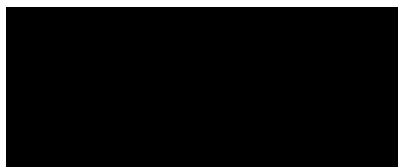
Financial Review

Stirling Show gave rise to a profit in the 2024 year, which is allowing us to reinvest in the 2025 show and make a donation to a local charity.

Future Plans

To grow and build on the existing show, drawing in more exhibitors and more general public

On behalf of the board of trustees



Dated : 29 May 2025

**Stirling Agricultural Society t/a Stirling Show
Independent Report to the Trustees
For the year ended 31st August 2024**

I report on the accounts of the Stirling Agricultural Society for the year ended 31 August 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

[Redacted Signature]

[Redacted Name]

Date : 18.05.25

Onpoint Accounting Ltd
Laghmor Office
Little Dunkeld
Dunkeld
Perth & Knross
PH8 0AD

Stirling Agricultural Society
Statement of Financial Activities
For the year ended 31st August 2024

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £	2023 Total £
INCOMING RESOURCES	NOTES					
Incoming resources from generated funds						
Donations	2	-	-	-	-	60
Investment						
Income	3	246	-	-	246	71
Incoming resources from charitable activities	4	33,571	2,922	5,000	41,493	30,773
Other Income	5	-	-	-	-	2,285
TOTAL INCOMING RESOURCES		33,817	2,922	5,000	41,739	33,189
EXPENDED RESOURCES						
Charitable activities						
Direct charitable expenses	6	29,433	330	-	29,763	21,845
Governance Costs		110			110	110
TOTAL EXPENDED RESOURCES						
NET INCOMING/EXPENDED RESOURCES		29,543	330	-	29,873	21,955
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET INCOMING/EXPENDED RESOURCES AFTER TRANSFERS		4,274	330	5,000	11,866	11,234
FUND BALANCE AT 1 September 2023		17,212		0	17,212	5,979
FUND BALANCE AT 31st August 2024		21,486	2,592	5,000	29,078	17,212

Stirling Agricultural Society
Balance Sheet
For the year ended 31st August 2024

	Notes	£	2024 £	£	2023 £
Fixed assets	9	2,939		3,369	
Current assets					
Debtors	10	-		227	
Stock		-		2,917	
Cash at bank & hand		27,639		15,292	
		27,639		18,436	
Liabilities					
Creditors: amounts falling due within one year	11	(1,500)		(4,592)	
Net current assets			26,139		13,844
Creditors - amount due more than one year	12				-
Net assets			29,078		17,213
Funds of the company					
Unrestricted funds			21486		17,213
Designated funds	13		2,592		-
Other charitable funds			-		-
Restricted funds	13		5,000		-
Total funds			29,078		17,213

For the period ended 31st August 2024, the company is entitled to the audit exemption under the rules of Scottish Charities

The members have not required the company to obtain an audit

These accounts have been prepared in accordance with the provisions applicable to Scottish Charities

The trustees declare that they have approved the accounts above.

Signed on behalf of the company's trustees :

Signed :

Name
 Position

[Redacted Signature]

[Redacted Signature]

Date : _____

Stirling Agricultural Society
Notes to the Financial Statements
For the year ended 31st August 2024

1 Accounting Policies

1.1 Basis of preparation

These financial statements have been prepared under the historical cost basis and in accordance with the statement of recommended practice (Charities SORP 2005 and the Financial Reporting Standards for Smaller Enterprises (FRSSE)).

1.2 Incoming resources

These are included in the Income and Expenditure account, incoming resources are recognised when :

- the company becomes entitled to the resources
- the directors are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the income and expenditure account.

Grants and donations are only included in the incoming and expenditure account when the company has unconditional entitlement to the resources.

Contractual income is only included in the income and expenditure account once the related goods or performance related services have been delivered.

Investment income is included in the accounts when received.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of staff.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including accountancy fees.

1.4 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £600. They are valued at cost, or, if gifted, at the value to the company on receipt.

The rates applicable are :

Plant & Machinery 10% on Cost

1.6 Taxes

The company is not VAT registered. As a charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Stirling Agricultural Society
Notes to the Financial Statements
For the year ended 31st August 2024

2 Donations	2024	2023
	£	£
Donations and gifts	-	60

3 Investment income	2024	2023
	£	£
Interest received	246	71

4 Incoming resources from charitable activities	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Grants receivable	2,922	5,000	7,922	330
Sponsorship	2672		2672	3175
Other income from charitable activity	30,899	-	30,899	27,268
	36,493		41,493	30,773

5 Other incoming resources	2024	2023
	£	£
Other income	-	-

6 Total resources expended	Staff Costs	Depreciation	Other costs	Total 2024	Total 2023
	£	£	£	£	£
Charitable activities					
Direct charitable activities	1,500	430	24,911	27,833	21,845
Governance costs			110	110	110
	1,500	430	25,021	27,943	21,955

Direct charitable expenses include payments to the accountants of £110.00 (2023 : £110)

7 Employees and staff costs

Number of employees

There were no salaried employees-however payment was made to Secretary as below

	Total 2024	Total 2023
	£	£
Employment costs		
Secretary Fee	1,500	1,500
	1,500	1,500

Stirling Agricultural Society
Notes to the Financial Statements
For the year ended 31st August 2024

8 Fixed assets	Plant & Machinery
	£
Cost	4,299
Additions	-
Disposals	-
At 31st August 2024	4,299
Depreciation	
At 1st September 2023	930
Charge this period	430
At 31st August 2024	1,360
Net book value as at 31st August 2024	2,939

9 Debtors	2024	2023
		£
Trade debtors	0	227
Other debtors	0	-
	-	227

10 Creditors - falling due within one year	2024	2023
		£
Bank loans	0	0
Trade creditors	1500	30
Deferred Income	0	2,922
Accruals	0	1,640
	1,500	4,592

Stirling Agricultural Society
Notes to the Financial Statements
For the year ended 31st August 2024

13 Movement of funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Unrestricted funds					
General funds	17,212	33,817	29,543		21,486
Reserved Funds					
RHASS Local Show Grant					
This is allocated to depreciation. For fixed asset in which it was purchased	-	2,922	330		2,592
** Restricted funds					
					-
					-
Royal Highland Show Presidents Initiative	-	5,000	-		5,000
	-	5,000	-	-	5,000
Total funds	17,212	41,739	29,873	-	29,078

**** Restricted funds**

Royal Highland Show Presidents Initiative-£5,000 received for Agricultural Shows in Scotland

14 Analysis by net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fund balance at 31 August 2024 are represented by :				
Tangible assets	300	-	2,639	2,939
Current assets	27,639		-	27,639
Creditors : amounts due within one year	- 1,500		-	1,500
Creditors : amounts due after more than one year		-		-
	26,439	-	2,639	29,078