

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

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

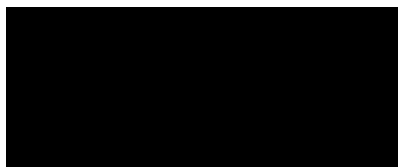
**Financial Review**

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**

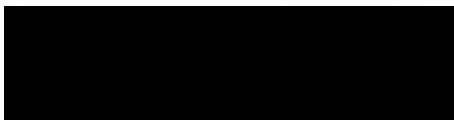
In connection with my examination, no matter has come to my attention :

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.



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 £
<b>INCOMING RESOURCES</b>	<b>NOTES</b>					
<b>Incoming resources from generated funds</b>						
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
<b>TOTAL INCOMING RESOURCES</b>		<b>33,817</b>	<b>2,922</b>	<b>5,000</b>	<b>41,739</b>	<b>33,189</b>
<b>EXPENDED RESOURCES</b>						
<b>Charitable activities</b>						
Direct charitable expenses	6	29,433	330	-	29,763	21,845
Governance Costs		110			110	110
<b>TOTAL EXPENDED RESOURCES</b>						
NET INCOMING/EXPENDED RESOURCES		29,543	330	-	29,873	21,955
TRANSFER BETWEEN FUNDS		-	-	-	-	-
<b>NET INCOMING/EXPENDED RESOURCES AFTER TRANSFERS</b>		<b>4,274</b>	<b>330</b>	<b>5,000</b>	<b>11,866</b>	<b>11,234</b>
<b>FUND BALANCE AT 1 September 2023</b>		<b>17,212</b>		<b>0</b>	<b>17,212</b>	<b>5,979</b>
<b>FUND BALANCE AT 31st August 2024</b>		<b>21,486</b>	<b>2,592</b>	<b>5,000</b>	<b>29,078</b>	<b>17,212</b>

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

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

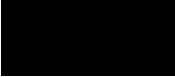
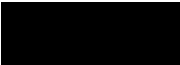
These accounts have been prepared in accordance with the provisions applicable to Scottish Charities

The trustees declare that they have approved the accounts above.

Signed on behalf of the company's trustees :

Signed :

Name  
 Position



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**

	<b>2024</b>	<b>2023</b>
	£	£
Donations and gifts	-	60

**3 Investment income**

	<b>2024</b>	<b>2023</b>
	£	£
Interest received	246	71

**4 Incoming resources from charitable activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
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**

	<b>2024</b>	<b>2023</b>
	£	£
Other income	-	-

**6 Total resources expended**

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

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

	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
<b>Employment costs</b>		
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**

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

<b>9 Debtors</b>	<b>2024</b>	<b>2023</b>
		£
Trade debtors	0	227
Other debtors	0	-
	<b>-</b>	<b>227</b>

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

**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 £
<b>Unrestricted funds</b>					
General funds	17,212	33,817	29,543		21,486
<b>Reserved Funds</b>					
<b>RHASS Local Show Grant</b>					
<b>This is allocated to depreciation. For fixed asset in which it was purchased</b>	-	2,922	330		2,592
<b>** Restricted funds</b>					
					-
					-
Royal Highland Show Presidents Initiative	-	5,000	-		<b>5,000</b>
	-	<b>5,000</b>	-	-	<b>5,000</b>
<b>Total funds</b>	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 £
<b>Fund balance at 31 August 2024 are represented by :</b>				
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		-		-
	<b>26,439</b>	<b>-</b>	<b>2,639</b>	<b>29,078</b>