

South Harris Agricultural Society SCIO

Scotland · Charity number SC052432

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-03-23
Register	View on the OSCR register

Contact

Address
The Longhouse
Lacklee
Isle of Harris
Eilean Siar
HS3 3EH

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'

What the charity does: The charity organises the annual South Harris Agricultural Show which showcases skills around agriculture and rural crafts with an emphasis on inclusion of all age groups to provide a means of bringing young people into the crofting lifestyle. The charity also hosts the Harris leg of the annual Hebridean Sheep Dog Trials which showcases local, UK and European sheepdog handlers.

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

Objectives: The advancement of education, the advancement of citizenship or community development and the advancement of the arts, heritage, culture or science by providing education in and promotion of agriculture, horticulture and craft skills through all age community involvement.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£0	£0	-	0
2024-09-30	£19,732	£16,917	-	0
2023-09-30	£34,166	£15,966	-	0

South Harris Agricultural Society SCIO

Scotland - Charity number SC052432

Accounts

SCOTTISH CHARITY NUMBER: SC052432

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO
TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

TRUSTEES ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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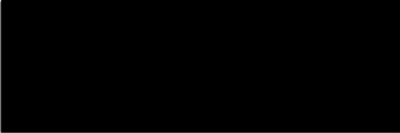
SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

REFERENCE AND ADMINISTRATION DETAILS

Scottish Charity Number: SC052432

Current Trustees



Other Trustees during the year

None

Contact Address

The Longhouse, Lacklee, Isle of Harris, HS3 3EH.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 23 March 2023. The organisation was previously an unincorporated organisation but changed its legal form to a SCIO. The assets of the unincorporated organisation, South Harris Agricultural Association, were transferred to the SCIO on 23 March 2023. The purposes and administration of the charity are set out in its constitution.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the board of trustees who are appointed or re-appointed under the terms of the constitution. At each Annual General Meeting, the members may elect any member to be a charity trustee. The board may at any time appoint any member to be a charity trustee. At each AGM, all of the charity trustees shall retire from office but shall then be eligible for re-election or re-appointment.

In addition, the board may at any time appoint any non-member of the organisation to be a charity trustee either on the basis that they have been nominated by a body with which the organisation has close contact in the course of its activities or on the basis that they have specialist experience and/or skills which could be of assistance to the board.

OBJECTIVES AND ACTIVITIES

Charitable Purposes

The purposes of the organisation are the advancement of education, the advancement of citizenship or community development and the advancement of the arts, heritage, culture or science by providing education in and promotion of agriculture, horticulture and craft skills through all age community involvement.

Summary of main activities

The charity's main activity during the period was the organisation of the annual South Harris Agricultural Show.

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

In the period of these accounts, the charity hosted the Harris leg of the Hebridean Sheepdog Trials on 16 July 2024 at Scarista Machair. The event attracted significant attendance and showcased both local and UK and European sheepdog handlers.

The charity also organised the popular and well-attended South Harris Agricultural Show at Leverhulme Memorial School on 30 July 2024. The Show promotes agriculture, animal husbandry plus horticulture and local craft skills and was followed by a Show dance ceilidh to raise funds for the charity.

Trustee Remuneration and Expenses

The Trustees did not receive any remuneration or expenses during the period.

FINANCIAL REVIEW

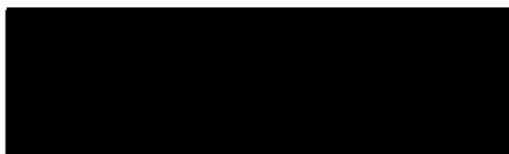
Financial position

As a result of the surplus of £2,815 for the year (2023 – surplus of £18,200), unrestricted funds of £21,015 (2023 - £17,701) and restricted funds of £Nil (2023 - £499) were held at year-end which the Trustees consider adequate to enable the charity to continue for the forthcoming year.

Reserves policy

The general fund represents the unrestricted funds from past operating results not yet utilised. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity. The trustees will assess the costs of the Show each year before committing to the outgoings, with a minimum unrestricted reserve of £10,000 being held to enable at least a basic show to be put on should the prior year takings fall short of expectations due to weather or some other adverse impact on the revenue generated.

Approved by the Trustees and signed on their behalf by:



Date: 09.04.25.

SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrestricted funds	Restricted funds	Year ended 30.9.24	Period 23.3.23 to 30.9.23
	£	£	£	£
Receipts:				
Funds from predecessor organisation	-	-	-	14,368
Donations	5	500	505	1,330
Gift aid	-	125	125	-
Sponsorships	650	-	650	1,000
Fundraising	6,287	-	6,287	5,550
Annual show	7,326	-	7,326	7,458
Show dance	3,629	-	3,629	3,420
Sheepdog trials	1,006	-	1,006	1,021
Bank interest	193	11	204	19
	<u>19,096</u>	<u>636</u>	<u>19,732</u>	<u>34,166</u>
Payments:				
Fundraising expenses	713	-	713	659
Annual show	8,888	-	8,888	7,692
Show brochure	740	-	740	643
Show prizes	907	-	907	1,010
Show dance	2,695	-	2,695	1,498
Sheepdog trials	495	-	495	573
Equipment	524	1,135	1,659	2,079
Insurance	497	-	497	454
Licences	51	-	51	41
Training costs	-	-	-	350
Advertising	5	-	5	83
Meeting expenses	-	-	-	50
Memberships and subscriptions	20	-	20	-
Donations	-	-	-	805
Bank charges	55	-	55	29
Accountancy fees	192	-	192	-
	<u>15,782</u>	<u>1,135</u>	<u>16,917</u>	<u>15,966</u>
Surplus/(Deficit) for year	<u>3,314</u>	<u>(499)</u>	<u>2,815</u>	<u>18,200</u>

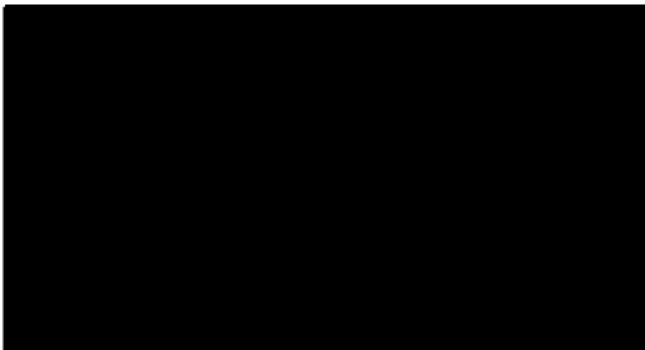
SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

STATEMENT OF BALANCES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrestricted funds	Restricted funds	At 30.9.24	At 30.09.23
	£	£	£	£
Bank and cash in hand				
Bank and cash in hand	<u>21,015</u>	<u>-</u>	<u>21,015</u>	<u>18,200</u>
Funds				
Opening funds	17,701	499	18,200	-
Surplus/(Deficit) for year	<u>3,314</u>	<u>(499)</u>	<u>2,815</u>	<u>18,200</u>
	<u>21,015</u>	<u>-</u>	<u>21,015</u>	<u>18,200</u>

	At 30.9.24	At 30.09.23
	£	£
Assets		
Equipment – at cost	3,738	2,079
Trade debtors	<u>320</u>	<u>-</u>
	<u>4,058</u>	<u>2,079</u>
Liabilities		
Trade creditors	<u>4,617</u>	<u>1,820</u>
	<u>4,617</u>	<u>1,820</u>

Approved by the Trustees on 09.04.25 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTH HARRIS AGRICULTURAL SOCIETY SCIO

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 3 to 4.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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:

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
- 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.



Address: CIB Services
63 Kenneth Street
Stornoway
Isle of Lewis
HS1 2DS

Date: 17/4/25