

**COMPANY REGISTRATION NUMBER: 03792982**

**CHARITY REGISTRATION NUMBER: 1078455**

**Oswestry And District Agricultural Society**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 November 2020**



# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 30 November 2020**

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# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Trustees' Annual Report**

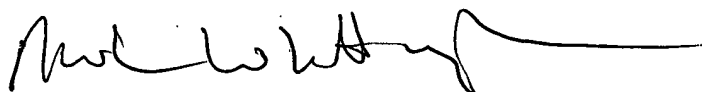
**Year ended 30 November 2020**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 November 2020.

#### **Chair's report**

Last year after serving three years in the Chair and following our AGM we were due to hold our April Council meeting when we should have changed over from myself to Janet. Due to the life changing incidence in the form of Covid-19 it meant we were unable to hold this meeting and due to the lock down, no venues open or gathering of people have not been up able to meet up since. In April 2020 I heard on the news that the Royal Welsh had cancelled their show, after a quick ring around we made the same decision to cancel our 135th show. Thanks to our treasurer Jonathan Hughes we had our staff put on furlough and attained a grant from Shropshire Council of £12,000.00. After what seemed a long summer with no show and no socialising, we recently held a zoom meeting of directors where we were able to hand the Chair over to Janet; we also made the sad decision to cancel this year's show.

As you can imagine it has been a bit of an ordeal making a report on a show that did not take place, but I would like to thank all those who assisted in not running the show, I will not name them, but they know who they are. To finish I would like to thank the office staff for all the work they did during my term in office, all chairman of sub-committees, council members etc., without whom there would not be a show.



Nigel Whittingham  
Past Chairman

# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Trustees' Annual Report *(continued)***

**Year ended 30 November 2020**

#### **Reference and administrative details**

<b>Registered charity name</b>	Oswestry And District Agricultural Society
<b>Charity registration number</b>	1078455
<b>Company registration number</b>	03792982
<b>Principal office and registered office</b>	Park Hall Showground Whittington Rd Oswestry Shropshire SY11 4AS

#### **The trustees**

N.W.L. Whittingham  
R.J. Hamer  
P.E. Jones  
D.J. Ellis  
J.F. Hughes  
M.R. Roberts  
J M Jones  
DB Kempster  
Mrs J. Ward

**Company secretary** Mrs S.A. Roberts

**Independent examiner** J.M Ollier FCA  
5-7 Beatrice Street  
Oswestry  
SY11 1QE

#### **Structure, governance and management**

##### **Governing document**

The company is limited by guarantee, and is a registered charity with the charity commission. The company was incorporated on 21st June 1999. In the event of the company being wound up, current members, and those that were members within the preceding twelve months, are required to contribute an amount not exceeding £5.

# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Trustees' Annual Report *(continued)***

**Year ended 30 November 2020**

#### **Structure, governance and management *(continued)***

##### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purpose of charity law and are known as members of the Management Committee. Under the terms of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the Management Committee give their time voluntarily and receive no benefits from the Charity.

The Management Committee seeks to ensure that the needs of the Society are reflected through the diversity of the trustee body and therefore seeks to maintain a broad skills mix amongst members of the Management Committee. Individual members of the society are often invited to serve on sub-committees in accordance with their expertise and interest and thereby gain the guidance and training necessary prior to being elected to the Management Committee.

##### **Objectives and activities**

The object of the society is the promotion of agriculture for the public benefit, particularly in Oswestry and the surrounding district. It is the aim of the society to promote agriculture, principally through the holding of an Annual Show. The trustees have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing their aims and objectives and in planning future activities. There has been no material change in the policy since the last report.

The Society aims to hold a first class Agricultural Show each year. The Trustees are conscious of the need to maintain the Show's traditional qualities as an exhibition for the best of local agriculture and commerce, combined with providing a high quality day's entertainment for a growing local population, who have much wider interests than purely rural pursuits.

##### **Achievements and performance**

There was no show held in 2020 due to Government restrictions in response to the Covid-19 pandemic. The results for the year are set out in the attached financial statements.

##### **Financial review**

The annual show was cancelled during the year resulting in net expenditure of £28,646 (2019: £13,614). Income was generated from the hire of the showground, when permitted, members subscriptions and grants from Shropshire County Council of £10,000 and Job Retention Scheme of £17,877. Expenditure was kept to a minimum, but a full years depreciation was charged in sum of £22,423 (2019: £22,367). The Society's plans to repair the boundary fence and resurface the road leading to the lorry park were deferred to a future year. The fund balance at the end of the financial year stands at £228,268 (2019: £256,914).

##### **Plans for future periods**

The Trustees are able to report that with deep regret and careful consideration, due to the continuing uncertainty on social distancing as a result of the Covid-19 pandemic the 2021 Oswestry Show has been cancelled.

# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Trustees' Annual Report *(continued)***

**Year ended 30 November 2020**

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25 March 2021 and signed on behalf of the board of trustees by:



Mrs S.A. Roberts  
Charity Secretary

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Oswestry And District Agricultural Society

Year ended 30 November 2020

I report to the trustees on my examination of the financial statements of Oswestry And District Agricultural Society ('the charity') for the year ended 30 November 2020.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*J.M. Ollier*

J.M Ollier FCA  
Independent Examiner

19/03/2021

5-7 Beatrice Street  
Oswestry  
SY11 1QE

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2020

		Unrestricted funds	2020 Restricted funds	Total funds	2019 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	27,878	—	27,878	—
Charitable activities	6	21,881	—	21,881	180,168
Investment income	7	51	—	51	81
<b>Total income</b>		<u>49,810</u>	<u>—</u>	<u>49,810</u>	<u>180,249</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	78,456	—	78,456	193,863
<b>Total expenditure</b>		<u>78,456</u>	<u>—</u>	<u>78,456</u>	<u>193,863</u>
<b>Net expenditure and net movement in funds</b>		<u>(28,646)</u>	<u>—</u>	<u>(28,646)</u>	<u>(13,614)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		147,364	109,550	256,914	270,528
<b>Total funds carried forward</b>		<u>118,718</u>	<u>109,550</u>	<u>228,268</u>	<u>256,914</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.



# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Statement of Financial Position

30 November 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	14	156,023	178,336
<b>Current assets</b>			
Debtors	15	5,622	848
Cash at bank and in hand		81,428	81,892
		<u>87,050</u>	<u>82,740</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>2,725</u>	<u>2,155</u>
<b>Net current assets</b>		<u>84,325</u>	<u>80,585</u>
<b>Total assets less current liabilities</b>		<u>240,348</u>	<u>258,921</u>
<b>Accruals and deferred income</b>		<u>12,080</u>	<u>2,007</u>
<b>Net assets</b>		<u>228,268</u>	<u>256,914</u>
<b>Funds of the charity</b>			
Restricted funds		109,550	109,550
Unrestricted funds		118,718	147,364
<b>Total charity funds</b>	17	<u>228,268</u>	<u>256,914</u>

For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 March 2021, and are signed on behalf of the board by:



J.F. Hughes  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 30 November 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net expenditure	(28,646)	(13,614)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	22,423	22,367
Other interest receivable and similar income	(51)	(81)
Accrued expenses/(income)	10,073	(541)
<i>Changes in:</i>		
Trade and other debtors	(4,774)	3,167
Trade and other creditors	570	(7,079)
Cash generated from operations	(405)	4,219
Interest received	51	81
Net cash (used in)/from operating activities	(354)	4,300
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(110)	(6,500)
Net cash used in investing activities	(110)	(6,500)
Net decrease in cash and cash equivalents	(464)	(2,200)
Cash and cash equivalents at beginning of year	81,892	84,092
Cash and cash equivalents at end of year	81,428	81,892

The notes on pages 9 to 16 form part of these financial statements.

# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 30 November 2020**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Park Hall Showground, Whittington Rd, Oswestry, Shropshire, SY11 4AS.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

The World Health Organisation declared Covid-19 a global pandemic on 11 March 2020 and the UK went lockdown on 23 March 2020. The Society had no choice but to cancel the 2020 Annual Show due to Government restrictions and took advantage of the Government's Job Retention Scheme to secure their employees jobs. Whilst the lockdown restrictions have heavily impacted on the Society's results for this year and the next, the Directors/Trustees assess that the Covid-19 pandemic will not affect the company's ability to continue as a going concern due to its healthy balance sheet and cash reserves.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 30 November 2020**

#### **3. Accounting policies *(continued)***

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# **Oswestry And District Agricultural Society**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 30 November 2020**

#### **3. Accounting policies *(continued)***

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% straight line
Plant and equipment	-	25% reducing balance
Property improvements	-	4-10% Straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **4. Limited by guarantee**

The Society is a company limited by guarantee and does not have a share capital. Reserves totalling £120,372 within the above general funds are in respect of surpluses accumulated before the incorporation of the charity. These reserves are unrestricted.

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Grants</b>				
Grants receivable Shropshire County Council	10,000	10,000	—	—
Grants receivable Job Retention Scheme	17,878	17,878	—	—
	<u>27,878</u>	<u>27,878</u>	<u>—</u>	<u>—</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Membership and subscriptions	7,200	7,200	17,082	17,082
Show income and entry fees	16	16	122,468	122,468
Prize donations and sponsorship	2,200	2,200	8,519	8,519
Showground and pavilion lettings	12,465	12,465	32,099	32,099
	<u>21,881</u>	<u>21,881</u>	<u>180,168</u>	<u>180,168</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	51	51	81	81

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Oswestry Show and showground lettings	39,342	39,342	150,780	150,780
Support costs	39,114	39,114	43,083	43,083
	<u>78,456</u>	<u>78,456</u>	<u>193,863</u>	<u>193,863</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Oswestry Show and showground lettings	39,342	39,114	78,456	193,863

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

#### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>22,423</u>	<u>22,367</u>

#### 11. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>330</u>	<u>360</u>

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	<u>30,015</u>	<u>35,114</u>

The average head count of employees during the year was 5 (2019: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff	3	3
Number of other staff	<u>2</u>	<u>2</u>
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees, other than: The wife of D.B.Kempster, a trustee, received gross wages of £5,532 (2019: £5,442) during the year. Garner Pugh & Sinclair, a firm in which the Treasurer is a partner received £360 (2019: £360) in respect of running the payroll on behalf of the charity on normal trading terms.

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 November 2020

#### 14. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Property improvements £	Total £
<b>Cost</b>					
At 1 December 2019	45,282	9,107	24,110	286,734	<b>365,233</b>
Additions	—	—	110	—	<b>110</b>
<b>At 30 November 2020</b>	<u>45,282</u>	<u>9,107</u>	<u>24,220</u>	<u>286,734</u>	<u><b>365,343</b></u>
<b>Depreciation</b>					
At 1 December 2019	—	6,773	15,323	164,801	<b>186,897</b>
Charge for the year	—	350	2,203	19,870	<b>22,423</b>
<b>At 30 November 2020</b>	<u>—</u>	<u>7,123</u>	<u>17,526</u>	<u>184,671</u>	<u><b>209,320</b></u>
<b>Carrying amount</b>					
At 30 November 2020	<u>45,282</u>	<u>1,984</u>	<u>6,694</u>	<u>102,063</u>	<u><b>156,023</b></u>
At 30 November 2019	<u>45,282</u>	<u>2,334</u>	<u>8,787</u>	<u>121,933</u>	<u><b>178,336</b></u>

#### 15. Debtors

	2020 £	2019 £
Trade debtors	<u>5,622</u>	<u>848</u>

#### 16. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	2,010	850
Social security and other taxes	215	805
Other creditors	500	500
	<u>2,725</u>	<u>2,155</u>



# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 November 2020

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 December 20 19	Income £	Expenditure £	At 30 November 2020 £
General funds	<u>147,364</u>	<u>49,810</u>	<u>(78,456)</u>	<u>118,718</u>

	At 1 December 20 18	Income £	Expenditure £	At 30 November 2019 £
General funds	<u>160,978</u>	<u>180,249</u>	<u>(193,863)</u>	<u>147,364</u>

General Funds include reserves of £120,372 in respect of surpluses accumulated before the incorporation of the charity. These reserves are unrestricted.

##### Restricted funds

	At 1 December 20 19	Income £	Expenditure £	At 30 November 2020 £
Restricted Fund - SCC Market Towns Revitalisation Grant	<u>109,550</u>	<u>-</u>	<u>-</u>	<u>109,550</u>

	At 1 December 20 18	Income £	Expenditure £	At 30 November 2019 £
Restricted Fund - SCC Market Towns Revitalisation Grant	<u>109,550</u>	<u>-</u>	<u>-</u>	<u>109,550</u>

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 30 November 2020**

**18. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	46,473	109,550	156,023
Current assets	87,050	—	87,050
Creditors less than 1 year	(14,805)	—	(14,805)
<b>Net assets</b>	<u>118,718</u>	<u>109,550</u>	<u>228,268</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	68,786	109,550	178,336
Current assets	82,740	—	82,740
Creditors less than 1 year	(4,162)	—	(4,162)
Creditors greater than 1 year	—	—	—
<b>Net assets</b>	<u>147,364</u>	<u>109,550</u>	<u>256,914</u>

**19. Analysis of changes in net debt**

	At 1 Dec 2019 £	Cash flows £	At 30 Nov 2020 £
Cash at bank and in hand	<u>81,892</u>	<u>(464)</u>	<u>81,428</u>

**Oswestry And District Agricultural Society**

**Company Limited by Guarantee**

**Management Information**

**Year ended 30 November 2020**

**The following pages do not form part of the financial statements.**

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 30 November 2020

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable Shropshire County Council	10,000	—
Grants receivable Job Retention Scheme	17,878	—
	<u>27,878</u>	<u>—</u>
<b>Charitable activities</b>		
Membership and subscriptions	7,200	17,082
Show income and entry fees	16	122,468
Prize donations and sponsorship	2,200	8,519
Showground and pavilion lettings	12,465	32,099
	<u>21,881</u>	<u>180,168</u>
<b>Investment income</b>		
Bank interest receivable	51	81
	<u>51</u>	<u>81</u>
<b>Total income</b>	<u>49,810</u>	<u>180,249</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	30,015	35,114
Rates and water	548	741
Light and heat	3,149	983
Repairs and maintenance	4,563	9,987
Insurance	6,425	7,062
Legal and professional fees	708	1,774
Telephone	1,091	1,355
Depreciation	22,423	22,368
Showday costs	4,179	88,518
Printing, postage & stationery	2,623	11,504
Advertising and promotions	1,033	6,544
Sundry expenses	1,699	5,813
Donations	—	2,100
	<u>78,456</u>	<u>193,863</u>
<b>Total expenditure</b>	<u>78,456</u>	<u>193,863</u>
<b>Net expenditure</b>	<u>(28,646)</u>	<u>(13,614)</u>

# Oswestry And District Agricultural Society

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 30 November 2020

	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Oswestry Show and showground lettings</b>		
<i>Activities undertaken directly</i>		
Repairs & maintenance	3,163	8,957
Insurance	6,425	7,062
Depreciation	20,220	20,282
Showground and showday costs	4,179	88,518
Printing, postage & stationery	2,623	11,504
Advertising & promotions	1,033	6,544
Sundry expenses	1,699	5,813
Donations	—	2,100
	<u>39,342</u>	<u>150,780</u>
<b>Support costs</b>		
Wages and salaries	30,015	35,114
Rates & water	548	741
Light, heat and power	3,149	983
Software & IT support	1,400	1,030
Legal & professional fees	708	1,774
Telephone and broadband	1,091	1,355
Depreciation	2,203	2,086
	<u>39,114</u>	<u>43,083</u>
<b>Expenditure on charitable activities</b>	<u>78,456</u>	<u>193,863</u>