

COMPANY REGISTRATION NUMBER: 03792982

CHARITY REGISTRATION NUMBER: 1078455

Oswestry And District Agricultural Society
Company Limited by Guarantee
Unaudited Financial Statements
30 November 2024

Oswestry And District Agricultural Society

Company Limited by Guarantee

Financial Statements

Year ended 30 November 2024

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Oswestry And District Agricultural Society

Company Limited by Guarantee

Trustees' Annual Report

Year ended 30 November 2024

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 2024.

Chair's report

Fellow members, as my first year finishes as your Chairman, it is my duty to deliver an annual report. The last 12 months has passed very quickly for all involved with the Show. Thank you to our President Nigel and his wife Fiona for all they have done this year and all Nigel has done over the years he has worked on the show. The year started with the President's lunch kindly hosted at their home in Sandford which was a great success followed by the Show which I hope they both enjoyed.

Show Day was a great success this year as I am sure you will all agree, this year we were blessed with perfect weather and the crowds returned, a big relief for everyone. I have learnt a lot this year about all the work people do for the Show not just all year round but especially on the build up to the Show and Show Day, without everybody's support and hard work it would not happen.


I would like to thank all the Chairmen of each committee for their support and hard work over the last 12 months, Norman Green, livestock, Richard Kempster, Horses, Margaret Hudson, Horticulture, Mervyn Davies, Public Services, Simon Goodall, Show Attractions, Colin Williams, Small Livestock, Huw Manford and Ashley Williams, Showground, Beth Ellis and Natalie Reynolds Social, a big thank you to Alwyn Morris, Justin Jones and all the helpers on the sheep shearing and also thanks to the WI and YFC for their contributions on Show Day.

Thank you to Ken Onions, Dave Roberts, Jonathan Jones, Simon Goodall for being our Chief Stewards, Gordon Tomley and the team for organising and running the gate. A huge thank you goes to John Wigley, Park Hall Farm Experience, Louisa Davies, TNS and Patrick Evans along with the Rugby Club for allowing us the use of their properties to park on for Show Day, without their support the Show could not continue.

The Trade Stands must be congratulated on the presentation of their stands. Big thank you to Ian Morris for all his work in putting up and taking down all the signs and grass cutting ready for the Show. Thank you to Malcolm Roberts for all his hard work on getting sponsorship for the Show, he has made a huge difference to the bottom line. Thank you to Jonathan Hughes for all his hard work looking after the accounts and finances which is very much appreciated by everyone. My sincere thanks to Mandy, Clare, Bertie, Lucy and Steve for all their hard work in the office and around the showground.

I hope I have not missed anyone out, but to name you all would take all night, but rest assured everyone's contribution is appreciated and I would like to take this opportunity to thank you all for your support in my first year and look forward to working with you all in the coming year.

Thank you all once again


David Kempster

Oswestry And District Agricultural Society

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 30 November 2024

Reference and administrative details

Registered charity name	Oswestry And District Agricultural Society
Charity registration number	1078455
Company registration number	03792982
Principal office and registered office	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 Lower Brook Street
Oswestry
SY11 2HG

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 2024

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

This years show was enjoyed by those that attended, but due to the wet weather was a financial disaster. The results for the year are set out in the attached financial statements.

Financial review

Together with our other activities, incoming resources of £247,568 were generated (2023 - £174,145). The cost of organising and putting on the show and other activities was £218,700 (2023 - £244,187) resulting in a net movement in of funds of £28,868 (2023 - loss £70,042). The profit after a depreciation charge of £9,690 goes some way to repairing the large deficit as a result of the wet weather on last years show day and the Society thanks the sponsors, donors and members for their continuing support. The Trustee/Directors are satisfied that with these financial figures, the charities objectives have been met and that the Society can continue to thrive in the future.

Plans for future periods

The Trustees are able to report that the 2025 annual show will be held on Saturday 3rd August and are pleased to confirm plans are progressing well.

Small company provisions

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

Oswestry And District Agricultural Society

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 30 November 2024

The trustees' annual report was approved on 20 February 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'S.A. Roberts', with a stylized flourish at the end.

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 2024

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 2024.

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 FCA
Independent Examiner

5 Lower Brook Street
Oswestry
SY11 2HG

27 August 2025

Oswestry And District Agricultural Society

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 November 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	—	—	2,625
Charitable activities	6	246,918	246,918	171,111
Investment income	7	650	650	409
Total income		<u>247,568</u>	<u>247,568</u>	<u>174,145</u>
Expenditure				
Expenditure on charitable activities	8,9	218,700	218,700	244,187
Total expenditure		<u>218,700</u>	<u>218,700</u>	<u>244,187</u>
Net income/(expenditure) and net movement in funds		<u>28,868</u>	<u>28,868</u>	<u>(70,042)</u>
Reconciliation of funds				
Total funds brought forward		143,780	143,780	213,822
Total funds carried forward		<u>172,648</u>	<u>172,648</u>	<u>143,780</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 15 form part of these financial statements.

Oswestry And District Agricultural Society

Company Limited by Guarantee

Statement of Financial Position

30 November 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	89,562	98,315
Current assets			
Debtors	15	1,822	1,787
Cash at bank and in hand		93,225	53,471
		<u>95,047</u>	<u>55,258</u>
Creditors: amounts falling due within one year	16	<u>10,361</u>	<u>8,553</u>
Net current assets		<u>84,686</u>	<u>46,705</u>
Total assets less current liabilities		<u>174,248</u>	<u>145,020</u>
Accruals and deferred income		<u>1,600</u>	<u>1,240</u>
Net assets		<u><u>172,648</u></u>	<u><u>143,780</u></u>
Funds of the charity			
Unrestricted funds		<u>172,648</u>	<u>143,780</u>
Total charity funds	18	<u><u>172,648</u></u>	<u><u>143,780</u></u>

For the year ending 30 November 2024 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 20 February 2025, and are signed on behalf of the board by:



J.F. Hughes
Trustee



DB Kempster
Trustee

The notes on pages 9 to 15 form part of these financial statements.

Oswestry And District Agricultural Society

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 November 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	28,868	(70,042)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	9,690	21,727
Dividends, interest and rents from investments	(17)	(17)
Other interest receivable and similar income	(633)	(392)
Accrued expenses/(income)	360	(4,598)
<i>Changes in:</i>		
Trade and other debtors	(35)	1,466
Trade and other creditors	1,808	6,351
Cash generated from operations	40,041	(45,505)
Interest received	633	392
Net cash from/(used in) operating activities	40,674	(45,113)
Cash flows from investing activities		
Dividends, interest and rents from investments	17	17
Purchase of tangible assets	(937)	(7,013)
Net cash used in investing activities	(920)	(6,996)
Net increase/(decrease) in cash and cash equivalents	39,754	(52,109)
Cash and cash equivalents at beginning of year	53,471	105,580
Cash and cash equivalents at end of year	93,225	53,471

The notes on pages 9 to 15 form part of these financial statements.

Oswestry And District Agricultural Society

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 November 2024

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 2024

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. The gain or loss on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the fixed asset, and is recognised in the statement of financial activities.

Oswestry And District Agricultural Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

3. Accounting policies *(continued)*

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

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss if any.

Financial instruments

The charity holds basic financial instruments as defined by FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank and deposit accounts - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and other social security are not included in financial instruments disclosure. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or other financial statement.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

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 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	<u>—</u>	<u>—</u>	<u>2,625</u>	<u>2,625</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Membership and subscriptions	19,840	19,840	19,697	19,697
Show income and entry fees	176,154	176,154	99,625	99,625
Prize donations and sponsorship	15,368	15,368	7,393	7,393
Show supporters fund	—	—	5,000	5,000
Showground and pavilion lettings	<u>35,556</u>	<u>35,556</u>	<u>39,396</u>	<u>39,396</u>
	<u>246,918</u>	<u>246,918</u>	<u>171,111</u>	<u>171,111</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from rent received	17	17	17	17
Bank interest receivable	633	633	308	308
Other interest receivable	<u>—</u>	<u>—</u>	<u>84</u>	<u>84</u>
	<u>650</u>	<u>650</u>	<u>409</u>	<u>409</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Oswestry Show and showground lettings	164,763	164,763	191,690	191,690
Support costs	<u>53,937</u>	<u>53,937</u>	<u>52,497</u>	<u>52,497</u>
	<u>218,700</u>	<u>218,700</u>	<u>244,187</u>	<u>244,187</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Oswestry Show and showground lettings	<u>164,763</u>	<u>53,937</u>	<u>218,700</u>	<u>244,187</u>

Oswestry And District Agricultural Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>9,690</u>	<u>21,727</u>

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>408</u>

12. Staff costs

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

	2024	2023
	£	£
Wages and salaries	35,816	30,341
Employer contributions to pension plans	<u>52</u>	<u>—</u>
	<u>35,868</u>	<u>30,341</u>

The average head count of employees during the year was 5 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	4	3
Number of other staff	<u>1</u>	<u>1</u>
	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2023: 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 £407 during the year. Garner Pugh & Sinclair, a firm in which the Treasurer is a partner received £540 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 2024

14. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Property improvements £	Total £
Cost					
At 1 December 2023	42,720	9,107	31,392	289,296	372,515
Additions	—	—	937	—	937
At 30 November 2024	42,720	9,107	32,329	289,296	373,452
Depreciation					
At 1 December 2023	—	7,888	21,978	244,334	274,200
Charge for the year	—	183	1,732	7,775	9,690
At 30 November 2024	—	8,071	23,710	252,109	283,890
Carrying amount					
At 30 November 2024	42,720	1,036	8,619	37,187	89,562
At 30 November 2023	42,720	1,219	9,414	44,962	98,315

15. Debtors

	2024 £	2023 £
Trade debtors	1,780	1,787
Other debtors	42	—
	1,822	1,787

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,361	2,545
Social security and other taxes	—	8
Other creditors	6,000	6,000
	10,361	8,553

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £52 (2023: £Nil).

Oswestry And District Agricultural Society

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 November 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 December 20 23	Income £	Expenditure £	At 30 November 2024 £
General funds	<u>143,780</u>	<u>247,568</u>	<u>(218,700)</u>	<u>172,648</u>

	At 1 December 20 22	Income £	Expenditure £	At 30 November 2 023 £
General funds	<u>213,822</u>	<u>174,145</u>	<u>(244,187)</u>	<u>143,780</u>

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

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	89,562	89,562
Current assets	95,047	95,047
Creditors less than 1 year	(11,961)	(11,961)
Net assets	<u>172,648</u>	<u>172,648</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	98,315	98,315
Current assets	55,258	55,258
Creditors less than 1 year	(9,793)	(9,793)
Net assets	<u>143,780</u>	<u>143,780</u>

20. Analysis of changes in net debt

	At 1 Dec 2023 £	Cash flows £	At 30 Nov 2024 £
Cash at bank and in hand	<u>53,471</u>	<u>39,754</u>	<u>93,225</u>

Oswestry And District Agricultural Society

Company Limited by Guarantee

Management Information

Year ended 30 November 2024

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 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	—	2,625
Charitable activities		
Membership and subscriptions	19,840	19,697
Show income and entry fees	176,154	99,625
Prize donations and sponsorship	15,368	7,393
Show supporters fund	—	5,000
Showground and pavilion lettings	35,556	39,396
	<u>246,918</u>	<u>171,111</u>
Investment income		
Income from rent received	17	17
Bank interest receivable	633	308
Other interest receivable	—	84
	<u>650</u>	<u>409</u>
Total income	<u>247,568</u>	<u>174,145</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	35,816	30,341
Pension costs	52	—
Rates and water	1,963	2,735
Light and heat	10,286	12,942
Repairs and maintenance	16,869	18,045
Insurance	7,693	8,014
Legal and professional fees	450	1,076
Telephone	1,260	1,278
Depreciation	9,690	21,727
Showday costs	127,846	141,170
Printing, postage & stationery	4,392	4,870
Sundry expenses	1,883	1,740
Donations	500	249
	<u>218,700</u>	<u>244,187</u>
Total expenditure	<u>218,700</u>	<u>244,187</u>
Net income/(expenditure)	<u>28,868</u>	<u>(70,042)</u>

Oswestry And District Agricultural Society

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 30 November 2024

	2024 £	2023 £
Expenditure on charitable activities		
Oswestry Show and showground lettings		
<i>Activities undertaken directly</i>		
Repairs & ground maintenance	14,521	15,477
Insurance	7,693	8,014
Depreciation	7,958	20,527
Showday costs and competition prizes	127,846	141,170
Printing, postage & stationery	4,362	4,513
Sundry expenses	1,883	1,740
Donations	500	249
	<u>164,763</u>	<u>191,690</u>
 <i>Support costs</i>		
Wages and salaries	35,816	30,341
Staff pension costs	52	—
Rates , Water	1,963	2,735
Light, heat and power	10,286	12,942
Software & IT support	2,348	2,568
Legal & professional fees	450	1,076
Telephone and broadband	1,260	1,278
Depreciation	1,732	1,200
Bank and card charges	30	357
	<u>53,937</u>	<u>52,497</u>
 Expenditure on charitable activities	<u><u>218,700</u></u>	<u><u>244,187</u></u>