

Nidderdale Agricultural Society
(a company limited by guarantee)

Trustees report and unaudited financial statements

for the year ended 30 November 2025

Company no: 00214545
Charity no: 1080890

**Nidderdale Agricultural Society
(a company limited by guarantee)**

Financial Statements

for the year ended 30 November 2025

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Nidderdale Agricultural Society
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Trustees Annual Report for the year ended 30 November 2025

Constitution

Nidderdale Agricultural Society Ltd was formed under a memorandum & articles of association on the 22nd June 1926 and this was amended by a special resolution dated 9th March 2000.

The company has no share capital and is limited by guarantee. On the 25th May 2000, the Nidderdale Agricultural Society Ltd was accepted as a registered charity. In accordance with the Articles of Association, the members of the Council retire at the Annual General Meeting but, being eligible, offer themselves for re-election.

Objectives & activities

The charity looks to promote agricultural, horticulture & other kindred arts and interests (including the breeding and rearing of domestic animals of all kinds, and the provision of implements, appliances, manure's, foods, medicines and other things used, directly or indirectly, in connection with agriculture, horticulture, or the breeding or rearing of domestic animals) by any means from time to time considered desirable and in particular to do all of the following things - but not limited to them, namely:

To promote & hold shows, competitions, lectures, classes & meetings, to give prizes, cups, medals, awards and distinctions, to make experiments and tests, and acquire by any other means, knowledge in connection with agriculture and horticulture & other kindred arts & interests (including as aforesaid), and to prepare and issue text books, newspapers, magazines, circulars, catalogues and reports to members of the Society and others.

Achievements & performance

During the year, the Society sought to meet costs by allowing caravan clubs, local organisations & other clubs/groups to hold rallies, car boot sales & events on the grounds owned by the Society. In addition to this, the Society charges rent for vehicles to park in the car park.

As usual, the centre piece for the Society is hosting the annual Nidderdale Agricultural Show. The Show was held on Sunday, 21st of September 2025, and despite huge incredible challenges brought about by the rainfall prior to the event, everyone pulled together to make the showfield as safe and dry as possible, and the event remained a success. Thankyou to all involved.

To meet costs, the Society raises money by offering sponsorship & advertising opportunities, trade stand spaces, competitive classes & catalogues. In addition to this, the Society charges a subscription to members and charges an entrance fee to members of the public on Show Day.

Financial Review

A summary of the results of the year's activities is given on page 16 of the accounts. The charity reports a surplus of £31,911 (2024 surplus of £18,746)

Nidderdale Agricultural Society
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**Independent examiner's report to the trustees on the unaudited financial statements
of Nidderdale Agricultural Society for the year ended 30 November 2025**

I report on the accounts of Nidderdale Agricultural Society (charity number 1080890) for the year ended 30 November 2025 which are set out on pages 5 to 16.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the Companies Act 2006 & section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the charity commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to our attention.

Basis of independent examiners statement

My examination was carried out in accordance with 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 all 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 examiners statement

In the course with my examination, no matter has come to my attention;

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.......... Date 12.2.26.....

David Thomas ACA FCCA - Independent Examiner

The Barker Partnership Limited
Chartered Accountants
24 High Street
Pateley Bridge
Harrogate, HG3 5JU

Nidderdale Agricultural Society
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Balance sheet
as at 30 November 2025

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	12		187,284		185,961
Current Assets					
Stocks	13	-		349	
Debtors	14	6,357		10,209	
Cash at bank and in hand	15	247,395		216,269	
		<u>253,752</u>		<u>226,827</u>	
Creditors: amounts falling due within one year	16	<u>(8,879)</u>		<u>(12,542)</u>	
Net Current assets			<u>244,873</u>		<u>214,285</u>
Total Assets Less Current Liabilities			<u>432,157</u>		<u>400,246</u>
The funds of the charity					
Unrestricted funds	20		<u>432,157</u>		<u>400,246</u>
Total charity funds			<u>432,157</u>		<u>400,246</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 8 to 15 form an integral part of these financial statements.

Nidderdale Agricultural Society
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Notes to the financial statements
for the year ended 30 November 2025

1. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 16 July 2014, with the Charities Act 2011 & the Companies Act 2006.

1.1. Fund accounting

Unrestricted funds are available at the discretion of the management committee in furtherance of the general objectives of the Charity.

1.2. Incoming resources

Recognition of assets & income

Income is recognised in the Statement of Financial Activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities. Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met.

Recognition of grants and donations

Income is only recognised in the accounts when all of the criteria regarding entitlement, probable and measurement are met. In the case of a grant, evidence of entitlement usually exists when the formal offer of funding is communicated in writing to the charity. However, in the event that conditions are placed on the grant, those conditions must be met before income is recognised. In the case of a donation, entitlement arises immediately on its receipt.

Investment income

Income from interest is recognised when its receipt is probable and the amount receivable can be measured accurately.

1.3. Recognition of resources expended

Recognition of liabilities & expenditure

Expenditure is the amount of a charity's resources that have been spent or otherwise used in carrying out its activities. An expense results in either a decrease in a charity's assets or an increase in its liabilities. Liabilities and expenditure are only recognised in the accounts when all criteria regarding entitlement, probable and measurement are met.

Governance costs

Include the costs of the preparation and examination of the statutory accounts, the cost of trustees' meetings and cost of any legal advice to the trustees on governance or constitutional matters. Governance costs are only recognised in the accounts when all criteria regarding entitlement, probable and measurement are met.

Nidderdale Agricultural Society
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Notes to the financial statements
for the year ended 30 November 2025

..... continued

3. Donations and legacies

	2025	2024
	£	£
Donations	705	150

4. Charitable activity income

	2025	2024
	£	£
Subscriptions	31,057	30,138
Sponsorship	13,637	14,745
Gate Money	63,651	75,840
Entry Fees	6,739	5,794
Catalogues	1,238	1,586
Advertising & Trade stands	21,249	20,711
	<u>137,571</u>	<u>148,814</u>

5. Other trading activities

	2025	2024
	£	£
Parking, land & property income	54,938	56,424
All Creatures Great & Small - hire of showground	23,200	-
Basic Payment Scheme Entitlements	-	145
Sundries	726	760
Souvenirs & Books -Surplus on sales	-	3
Dinner Dance tickets & Raffle	12,309	13,663
	<u>91,173</u>	<u>70,995</u>

6. Investments

	2025	2024
	£	£
Bank & Building society interest	5,664	2,174

Nidderdale Agricultural Society
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Notes to the financial statements
for the year ended 30 November 2025

..... continued

10. Other	2025	2024
	£	£
Independent Examiners Fees	1,490	1,420
Utilities & insurance	11,893	12,067
Wages and pension costs	22,600	22,600
Subscriptions & Donations	446	385
Sundries	2,511	1,072
	<u>38,940</u>	<u>37,544</u>

11. Staff costs	2025	2024
	£	£
Salaries & wages	14,800	14,800
Pension contributions	7,800	7,800
	<u>22,600</u>	<u>22,600</u>

	Number	Number
Number of employees during the year	<u>1</u>	<u>1</u>

No employee received remuneration, expenses or benefits exceeding £60,000 during the year.

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Notes to the financial statements
for the year ended 30 November 2025

..... continued

15. Cash at bank and in hand	2025	2024
	£	£
Barclays Bank accounts	88,181	114,881
Virgin Charity Deposit Account	157,040	101,379
Petty cash account	2,174	9
	<u>247,395</u>	<u>216,269</u>

16. Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	6	-
Other taxes and social security costs	6,538	9,972
Accruals and deferred income	2,335	2,570
	<u>8,879</u>	<u>12,542</u>

17. Company Limited by guarantee

The Society has no share capital as it is limited by guarantee.

18. Taxation

The Charity's activities fall within the exemptions afforded to Charitable Companies under sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010). Accordingly, there is no corporation tax liability provided on ordinary activities.

19. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 30 November 2025 as represented by:		
Tangible fixed assets	187,284	187,284
Current assets	253,752	253,752
Current liabilities	(8,879)	(8,879)
	<u>432,157</u>	<u>432,157</u>

Nidderdale Agricultural Society

Income and Expenditure Account for the year ended 30 November 2025

	Notes	2025	2024
		£	£
Incoming resources			
Show day income		137,571	148,814
Bank & building society interest received		5,664	2,174
Parking charges		16,525	18,243
Grazing & rents received		38,413	38,181
All Creatures Great & Small - hire of showground		23,200	-
Donations received		705	150
Souvenirs & Books -Surplus on sales		-	3
Dinner Dance tickets & Raffle		12,309	13,663
Sundries		726	760
Basic Payment Scheme Entitlements		-	145
		<u>235,113</u>	<u>222,133</u>
 Less resources expended			
Rates, water and electricity		3,553	4,491
Insurance		7,870	7,121
Telephone & Internet costs		470	455
Work in park		18,245	22,047
Advertising, stationery and printing		14,637	15,162
Postage & Secretary's expenses		2,417	2,577
Wages and pension costs		22,600	22,600
Subscriptions & Donations		446	385
Sundries		2,511	1,072
Prize Money		18,517	18,445
Show day expenses		60,472	58,283
Honorariums		500	500
Hire of Public Address System		4,235	3,745
Hire of Marquees etc		27,188	25,925
Hire of Jumps		490	490
Dinner Dance Expenses		12,449	13,702
Independent Examiners Fees		1,490	1,420
Depreciation		<u>5,112</u>	<u>4,967</u>
		(203,202)	(203,387)
 Surplus on ordinary activities		<u><u>31,911</u></u>	<u><u>18,746</u></u>