

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th September 2025
for
The Great Eccleston and District
Agricultural Society Limited**

Towers + Gornall Ltd
Chartered Certified Accountants
River View
96 High Street
Garstang
Preston
Lancashire
PR3 1WZ

**The Great Eccleston and District
Agricultural Society Limited**

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for the Year Ended 30th September 2025**

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The Great Eccleston and District Agricultural Society Limited

Report of the Trustees for the Year Ended 30th September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

ACHIEVEMENTS AND PERFORMANCE

Development, activities and achievements in this year

The 2025 show was very successful. The weather was good attracting a high number of visitors and generating a profit. The society continued to make improvements to the show field.

The society made donations to various charities during the year. These included donations to local schools and organisations who volunteer their help at the show.

FINANCIAL REVIEW

Reserves policy

The present level of funding is adequate to support the show's future in the long term and the trustees consider the financial position of the charity to be very good. Donations will be made out of investment income to charitable causes.

Investment income will also be reinvested in the show, by way of being used to fund improvements to the show field and towards costs of running the show.

FUTURE PLANS

Infrastructure

The Trustees are continually improving and maintaining the infrastructure of the Show Ground to provide better all-weather access by upgrading and extending roads and tracks.

Land adjoining the show field was purchased at the end of 2024, which the trustees believe will help in expanding and improving the show in future years.

Content of Annual Show

The livestock sections are being constantly reviewed and expanded where appropriate.

Risk Review

Following an independent risk report, the Trustees resolved to take appropriate action on its recommendations. Progress in reducing risk to visitors and exhibitors is reviewed after each event and policies and procedures updated where necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The operation of the company is governed by the Memorandum and Articles of Association.

The company's principal objectives, as set out in the Memorandum of Association are:-

- To promote rural industry and agriculture for the benefit of the public, to encourage skill and industry in agriculture and all trades, crafts and professions connected with agriculture through demonstrations and exhibitions of livestock, machinery, crafts, methods and processes connected with agriculture methods in the Fylde area of Lancashire.

- To promote such other charitable purposes as the Trustees of the charity shall think fit.

There were no changes in the period to the policies adopted by the company in order to further its objectives.

Appointment of new trustees

All directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees named on page 1 served throughout the period. The board has the power to appoint additional trustees as it considers fit to do so.

The Great Eccleston and District Agricultural Society Limited

Report of the Trustees for the Year Ended 30th September 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05019969 (England and Wales)

Registered Charity number
1104640

Registered office

Millstones
Strickens Lane
Barnacre
Preston
Lancashire
PR3 1UD

Trustees

Mr T E Redmayne Trustee (resigned 13/1/25)
Mr JA Greenhalgh Trustee
Mrs J A Eckersley Trustee (appointed 13/1/25)
Mr H J Meadows Trustee (resigned 13/1/25)
Mr J Bracken Trustee
Miss S L Hewitt Trustee
Mrs S E Fryars Trustee
Mr J D Warren Trustee (appointed 13/1/25)

Company Secretary

Mrs JA Simpson

Independent Examiner

Towers + Gornall Ltd
Chartered Certified Accountants
River View
96 High Street
Garstang
Preston
Lancashire
PR3 1WZ

Bankers

The Royal Bank of Scotland
39 Poulton Street
Kirkham
Preston
PR4 2DP

Solicitors

Oglethorpe, Sturton and Gillibrand
16 Castle Park
Lancaster
LA1 1YG

Approved by order of the board of trustees on 12th January 2026 and signed on its behalf by:

Mrs J A Eckersley - Trustee



Independent Examiner's Report to the Trustees of The Great Eccleston and District Agricultural Society Limited

Independent examiner's report to the trustees of The Great Eccleston and District Agricultural Society Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th September 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Mick Gornall

Towers + Gornall Ltd
Chartered Certified Accountants
River View
96 High Street
Garstang
Preston
Lancashire
PR3 1WZ

12th January 2026

**The Great Eccleston and District
Agricultural Society Limited**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30th September 2025**

| | | 2025 Unrestricted funds £ | 2024 Total funds £ |
|------------------------------------|-------|------------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 8,199 | 7,993 |
| Other trading activities | 2 | 259,874 | 274,236 |
| Investment income | 3 | 32,504 | 47,082 |
| Other income | | 251 | 403 |
| Total | | 300,828 | 329,714 |
| EXPENDITURE ON | | | |
| Raising funds | | 262,427 | 254,200 |
| Charitable activities | | | |
| Agricultural Show | | 97,899 | 72,226 |
| Other | | 73,414 | 19,962 |
| Total | | 433,740 | 346,388 |
| NET INCOME/(EXPENDITURE) | | (132,912) | (16,674) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 2,315,094 | 2,331,768 |
| TOTAL FUNDS CARRIED FORWARD | | 2,182,182 | 2,315,094 |

**The Great Eccleston and District
Agricultural Society Limited**

**Statement of Financial Position
30th September 2025**

| | Notes | 2025 Unrestricted funds £ | 2024 Total funds £ |
|--|-------|------------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 1,220,510 | 763,911 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 22,793 | 17,216 |
| Cash at bank | | 953,714 | 1,559,396 |
| | | 976,507 | 1,576,612 |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (14,835) | (25,429) |
| NET CURRENT ASSETS | | 961,672 | 1,551,183 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 2,182,182 | 2,315,094 |
| NET ASSETS | | 2,182,182 | 2,315,094 |
| FUNDS | 11 | | |
| Unrestricted funds | | 2,182,182 | 2,315,094 |
| TOTAL FUNDS | | 2,182,182 | 2,315,094 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2025 in accordance with Section 476 of the Companies Act 2006.

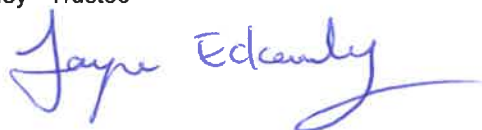
The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12th January 2026 and were signed on its behalf by:

Mrs J A Eckersley - Trustee



The Great Eccleston and District Agricultural Society Limited

Notes to the Financial Statements for the Year Ended 30th September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|--------------------|---------------------------|
| Freehold property | - 4% on cost |
| Computer equipment | - 25% on reducing balance |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Entry fees | 18,459 | 16,952 |
| Trade space | 55,476 | 48,658 |
| Admissions | 168,224 | 192,021 |
| Catalogues | 96 | 124 |
| Profit from bar | 10,841 | 9,633 |
| Advertising in catalogue | - | 350 |
| Food hall | 3,768 | 4,075 |
| Craft | 3,010 | 2,423 |
| | <u>259,874</u> | <u>274,236</u> |

**The Great Eccleston and District
Agricultural Society Limited**

**Notes to the Financial Statements - continued
for the Year Ended 30th September 2025**

3. INVESTMENT INCOME

| | 2025 | 2024 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Rents received | 10,574 | 13,005 |
| NW tractor pullers | 7,235 | 5,672 |
| Deposit account and other interest | 14,262 | 27,018 |
| RPA receipt | 433 | 1,387 |
| | <u>32,504</u> | <u>47,082</u> |

4. NET INCOME/(EXPENDITURE)

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

| | 2025 | 2024 |
|-----------------------------|---------------|---------------|
| | £ | £ |
| Depreciation - owned assets | <u>61,893</u> | <u>41,523</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2025 nor for the year ended 30th September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th September 2025 nor for the year ended 30th September 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2025 | 2024 |
|-----------|----------|----------|
| Secretary | 1 | 1 |
| Treasurer | 1 | 1 |
| | <u>2</u> | <u>2</u> |

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ |
|-----------------------------------|-------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 7,993 |
| Other trading activities | 274,236 |
| Investment income | 47,082 |
| Other income | 403 |
| Total | <u>329,714</u> |
| EXPENDITURE ON | |
| Raising funds | 254,200 |
| Charitable activities | |
| Agricultural Show | 72,226 |

**The Great Eccleston and District
Agricultural Society Limited**

**Notes to the Financial Statements - continued
for the Year Ended 30th September 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | |
|------------------------------------|--------------------|
| | Unrestricted funds |
| | £ |
| Other | 19,962 |
| Total | 346,388 |
| NET INCOME/(EXPENDITURE) | (16,674) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 2,331,768 |
| TOTAL FUNDS CARRIED FORWARD | 2,315,094 |

8. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Computer equipment £ | Totals £ |
|------------------------|------------------------|--------------------------|-------------------------|-------------|
| COST | | | | |
| At 1st October 2024 | 980,407 | 15,510 | 3,118 | 999,035 |
| Additions | 518,492 | - | - | 518,492 |
| At 30th September 2025 | 1,498,899 | 15,510 | 3,118 | 1,517,527 |
| DEPRECIATION | | | | |
| At 1st October 2024 | 229,725 | 2,607 | 2,792 | 235,124 |
| Charge for year | 59,877 | 1,935 | 81 | 61,893 |
| At 30th September 2025 | 289,602 | 4,542 | 2,873 | 297,017 |
| NET BOOK VALUE | | | | |
| At 30th September 2025 | 1,209,297 | 10,968 | 245 | 1,220,510 |
| At 30th September 2024 | 750,682 | 12,903 | 326 | 763,911 |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|---------------|---------------|---------------|
| Trade debtors | 22,793 | 14,664 |
| VAT | - | 1,473 |
| Prepayments | - | 1,079 |
| | 22,793 | 17,216 |

**The Great Eccleston and District
Agricultural Society Limited**

**Notes to the Financial Statements - continued
for the Year Ended 30th September 2025**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 £ | 2024 £ |
|-----------------|---------------|---------------|
| Trade creditors | 12,539 | 25,429 |
| VAT | 2,296 | - |
| | <u>14,835</u> | <u>25,429</u> |

11. MOVEMENT IN FUNDS

| | At 1/10/24 £ | Net movement in funds £ | Transfers between funds £ | At 30/9/25 £ |
|---------------------------|--------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 2,315,094 | (54,679) | (78,233) | 2,182,182 |
| Show Account | - | (78,233) | 78,233 | - |
| | <u>2,315,094</u> | <u>(132,912)</u> | <u>-</u> | <u>2,182,182</u> |
| TOTAL FUNDS | <u>2,315,094</u> | <u>(132,912)</u> | <u>-</u> | <u>2,182,182</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 32,755 | (87,434) | (54,679) |
| Show Account | 268,073 | (346,306) | (78,233) |
| | <u>300,828</u> | <u>(433,740)</u> | <u>(132,912)</u> |
| TOTAL FUNDS | <u>300,828</u> | <u>(433,740)</u> | <u>(132,912)</u> |

Comparatives for movement in funds

| | At 1/10/23 £ | Net movement in funds £ | Transfers between funds £ | At 30/9/24 £ |
|---------------------------|--------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 2,331,768 | (20,537) | 3,863 | 2,315,094 |
| Show Account | - | 3,863 | (3,863) | - |
| | <u>2,331,768</u> | <u>(16,674)</u> | <u>-</u> | <u>2,315,094</u> |
| TOTAL FUNDS | <u>2,331,768</u> | <u>(16,674)</u> | <u>-</u> | <u>2,315,094</u> |

**The Great Eccleston and District
Agricultural Society Limited**

**Notes to the Financial Statements - continued
for the Year Ended 30th September 2025**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 47,485 | (68,022) | (20,537) |
| Show Account | 282,229 | (278,366) | 3,863 |
| | <u>329,714</u> | <u>(346,388)</u> | <u>(16,674)</u> |
| TOTAL FUNDS | <u>329,714</u> | <u>(346,388)</u> | <u>(16,674)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1/10/23 £ | Net movement in funds £ | Transfers between funds £ | At 30/9/25 £ |
|---------------------------|--------------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 2,331,768 | (75,216) | (74,370) | 2,182,182 |
| Show Account | - | (74,370) | 74,370 | - |
| | <u>2,331,768</u> | <u>(149,586)</u> | <u>-</u> | <u>2,182,182</u> |
| TOTAL FUNDS | <u>2,331,768</u> | <u>(149,586)</u> | <u>-</u> | <u>2,182,182</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 80,240 | (155,456) | (75,216) |
| Show Account | 550,302 | (624,672) | (74,370) |
| | <u>630,542</u> | <u>(780,128)</u> | <u>(149,586)</u> |
| TOTAL FUNDS | <u>630,542</u> | <u>(780,128)</u> | <u>(149,586)</u> |

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th September 2025.

The Great Eccleston and District Agricultural Society Limited

Detailed Statement of Financial Activities for the Year Ended 30th September 2025

| | 2025 £ | 2024 £ |
|---------------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Membership subscriptions | 8,199 | 7,993 |
| Other trading activities | | |
| Entry fees | 18,459 | 16,952 |
| Trade space | 55,476 | 48,658 |
| Admissions | 168,224 | 192,021 |
| Catalogues | 96 | 124 |
| Profit from bar | 10,841 | 9,633 |
| Advertising in catalogue | - | 350 |
| Food hall | 3,768 | 4,075 |
| Craft | 3,010 | 2,423 |
| | <u>259,874</u> | <u>274,236</u> |
| Investment income | | |
| Rents received | 10,574 | 13,005 |
| NW tractor pullers | 7,235 | 5,672 |
| Deposit account and other interest | 14,262 | 27,018 |
| RPA receipt | 433 | 1,387 |
| | <u>32,504</u> | <u>47,082</u> |
| Other income | | |
| Other income | 251 | 403 |
| | <u>300,828</u> | <u>329,714</u> |
| Total incoming resources | | |
| | 300,828 | 329,714 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Donations | 4,800 | 3,950 |
| VAT partial exemption adjustment | 33,334 | 24,033 |
| Subscriptions and affiliations | 2,740 | 2,291 |
| Printing and stationery | 7,873 | 10,063 |
| Prizemoney | 5,297 | 7,028 |
| Postage and telephone | 4,829 | 5,316 |
| Rosettes and prizecards | 6,510 | 7,486 |
| Judges fees and expenses | 2,667 | 3,878 |
| Advertising | 5,377 | 4,360 |
| Hire of equipment: tents | 38,591 | 35,598 |
| Public address system | 6,290 | 6,750 |
| Grandstand | 1,750 | 1,750 |
| Toilets and attendants | 7,002 | 6,701 |
| Car park attendants | 5,650 | 6,650 |
| Security | 30,890 | 28,214 |
| AA signs and cones | 1,985 | 1,930 |
| Equipment (jumps, cages and barriers) | 2,195 | 2,601 |
| Turnouts | 3,150 | 2,600 |
| Tractor pulling | 30,036 | 30,833 |
| Others | 12,880 | 18,633 |
| Carried forward | 213,846 | 210,665 |

This page does not form part of the statutory financial statements

**The Great Eccleston and District
Agricultural Society Limited**

**Detailed Statement of Financial Activities
for the Year Ended 30th September 2025**

| | 2025 £ | 2024 £ |
|---------------------------------------|------------------|-----------------|
| Raising donations and legacies | | |
| Brought forward | 213,846 | 210,665 |
| Overheads: Catering | 10,205 | 11,185 |
| Show needs and electricity | 38,376 | 32,350 |
| | <u>262,427</u> | <u>254,200</u> |
| Other | | |
| Field works | 73,414 | 19,962 |
| Support costs | | |
| Management | | |
| Wages | 12,537 | 12,500 |
| Rates and water | 3,996 | 803 |
| Insurance | 3,268 | 2,942 |
| Freehold property | 59,878 | 39,138 |
| Plant and machinery | 1,935 | 2,277 |
| Computer equipment | 81 | 108 |
| | <u>81,695</u> | <u>57,768</u> |
| Finance | | |
| Bank charges | 10,465 | 9,815 |
| Governance costs | | |
| Accountancy fees | 2,185 | 2,100 |
| Legal and professional fees | 3,554 | 2,543 |
| | <u>5,739</u> | <u>4,643</u> |
| Total resources expended | <u>433,740</u> | <u>346,388</u> |
| Net expenditure | <u>(132,912)</u> | <u>(16,674)</u> |