

Charity registration number 1105149 (England and Wales)

Company registration number 05126120

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	B M Barrett Mrs H G Watson C R D Lightley P J Robinson M George B Newis P Tottie S Newman	(Appointed 1 December 2025) (Appointed 1 December 2025) (Appointed 1 December 2025) (Appointed 1 January 2026)
Secretary	B M Barrett	
Charity number (England and Wales)	1105149	
Company number	05126120	
Registered office	Hethertons Solicitors Tudor Court Opus Avenue, York business park York North Yorkshire UK YO26 6RS	
Independent examiner	Alexandra Hazlerigg, ACA Xeinadin 4 Wharfe Mews Cliffe Terrace Wetherby West Yorkshire LS22 6LX	
Bankers	HSBC Bank Plc 7 Prospect Crescent Harrogate North Yorkshire HG1 1RN	

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

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TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives are to promote and improve, for the benefit of the public, agriculture, horticulture, forestry and rural crafts and skills in all their branches by the improvement of livestock including horses and the demonstration and showing of livestock, machinery, crafts, products, methods and processes connected with agriculture and agricultural education.

Significant activities

A successful spring car boot sale for the benefit of the Tockwith Community was held. The annual show, the high light of the year, was successfully held following the cancellation the prior year as sufficient volunteers to set up the show infrastructure were found. This bodes well for future years.

Volunteers

Whilst the trustees approve the direction of the society, especially the annual show in August, it relies on the work of the committee members and other volunteers to set up the show. A major objective of using volunteers is to involve as many of the local community as possible in their show.

Achievements and performance

Significant activities and achievements against objectives

Charitable activities

Funds for the president's charities totaling £789.21. were raised. The charities supported were St Michaels Hospice and Yorkshire Children's Charity

Financial review

Investment policy and objectives

The charity invests any funds not immediately required for ongoing activities in the COIF Investment Trust. £10,000 was used to set up this years show and was subsequently repaid to the Trust after the show. As a result the total stands at £97,995.

Reserves policy

It is the policy of the company to maintain funds equivalent to at least 2.5 years expenditure in case of two consecutive show days having to be cancelled due to bad weather.

Structure, governance and management

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.

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

B M Barrett

Mrs M Atkinson

(Resigned 19 November 2025)

M S J Best

(Resigned 19 November 2025)

Mrs H G Watson

C R D Lightley

P J Robinson

M George

(Appointed 1 December 2025)

B Newis

(Appointed 1 December 2025)

P Tottie

(Appointed 1 December 2025)

S Newman

(Appointed 1 January 2026)

Recruitment and appointment of trustees

When there is a requirement for new trustees these will be identified and appointed by the remaining trustees. The chair of the trustees is responsible for the induction of any new trustee, which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the charity.

Organisational structure

The policy and general management of the affairs of the company shall be directed by a board of trustees which shall meet not less than 6 times a year and when complete shall consist of not less than 4 members. The trustees shall be elected at the annual general meeting.

The report was approved by the board of trustees and signed on its behalf by:

B M Barrett

2 April 2026

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

I report to the trustees on my examination of the financial statements of Tockwith & District Agricultural Society Limited for the year ended 30 September 2025.

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.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Alexandra Hazlerigg, ACA

Xeinadin

4 Wharfe Mews

Cliffe Terrace

Wetherby

West Yorkshire

LS22 6LX

2 April 2026

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	2	5,429	789	6,218	-	-	-
Charitable activities	3	71,232	-	71,232	2,110	-	2,110
Other income	4	42	-	42	-	-	-
Total income		<u>76,703</u>	<u>789</u>	<u>77,492</u>	<u>2,110</u>	<u>-</u>	<u>2,110</u>
Expenditure on:							
Support Costs	5	13,313	789	14,102	10,622	-	10,622
Raising funds	7	68,799	-	68,799	539	-	539
Total expenditure		<u>82,112</u>	<u>789</u>	<u>82,901</u>	<u>11,161</u>	<u>-</u>	<u>11,161</u>
Net gains/(losses) on investments	8	<u>(1,498)</u>	<u>-</u>	<u>(1,498)</u>	<u>11,112</u>	<u>-</u>	<u>11,112</u>
Net income/(expenditure) and movement in funds		<u>(6,907)</u>	<u>-</u>	<u>(6,907)</u>	<u>2,061</u>	<u>-</u>	<u>2,061</u>
Reconciliation of funds:							
Fund balances at 1 October 2024		<u>350,396</u>	<u>160</u>	<u>350,556</u>	<u>348,335</u>	<u>160</u>	<u>348,495</u>
Fund balances at 30 September 2025		<u>343,489</u>	<u>160</u>	<u>343,649</u>	<u>350,396</u>	<u>160</u>	<u>350,556</u>

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

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		240,704		245,354
Investments	11		97,995		99,493
			<u>338,699</u>		<u>344,847</u>
Current assets					
Debtors	12	950		799	
Cash at bank and in hand		6,301		5,860	
		<u>7,251</u>		<u>6,659</u>	
Creditors: amounts falling due within one year					
Other creditors	13	2,301		950	
		<u>2,301</u>		<u>950</u>	
Net current assets			4,950		5,709
Total assets less current liabilities			<u>343,649</u>		<u>350,556</u>
The funds of the company					
Restricted income funds	14		160		160
Unrestricted funds	15		343,489		350,396
			<u>343,649</u>		<u>350,556</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

The directors and trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on 2 April 2026

B M Barrett

Company registration number 05126120 (England and Wales)

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Tockwith & District Agricultural Society Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Hethertons Solicitors, Tudor Court, Opus Avenue, York business park, York, North Yorkshire, YO26 6RS, UK.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 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.

Donations and similar incoming resources are recognised as income when control over expected economic benefits that flow from the donation has passed to the charity and any performance related conditions attached to the donation have been met.

Performance related grants income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant.

Investment income is accounted for in the period in which the charity is entitled to the receipt.

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

1.5 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land & building	20 years straight line
Plant and equipment	15% reducing balance
Fixtures and fittings	15% reducing balance
Computer equipment	33% straight line

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

1.7 Fixed asset investments

Fixed asset investments represent listed investments.

Listed investments are re-stated to fair value at the year end using quoted prices at that date. With any changes in fair value going through the statement of financial activities.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,429	789	6,218	-	-	-

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other Trading Activities		
Fundraising events	636	830
Gate receipts	17,563	-
Trade stands/Farmers Mkt/Craft	39,069	270
Friends	5,880	-
Entry fees	3,624	10
Advertising	3,460	-
Field rental	1,000	1,000
	<u>71,232</u>	<u>2,110</u>

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	42	-

5 Expenditure on support costs

	Support Costs 2025 £	Support Costs 2024 £
Direct costs		
Donations	789	-
Share of support and governance costs (see note)		
Support	13,313	10,622
	14,102	10,622
Analysis by fund		
Unrestricted funds	13,313	10,622
Restricted funds	789	-
	14,102	10,622

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses paid for the year ended 30 September 2025 nor 30 September 2024.

7 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bad debts	-	88
Other fundraising costs	8,222	377
Show day expenses	60,577	74
	68,799	539

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

8 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(1,498)	11,112

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land & building £	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation					
At 1 October 2024	263,953	31,441	129	260	295,783
Additions	-	-	-	399	399
Disposals	-	(3,072)	-	-	(3,072)
At 30 September 2025	263,953	28,369	129	659	293,110
Depreciation and impairment					
At 1 October 2024	25,656	24,384	129	260	50,429
Depreciation charged in the year	3,448	311	-	132	3,891
Eliminated in respect of disposals	-	(1,914)	-	-	(1,914)
At 30 September 2025	29,104	22,781	129	392	52,406
Carrying amount					
At 30 September 2025	234,849	5,588	-	267	240,704
At 30 September 2024	238,297	7,057	-	-	245,354

Included within land and buildings is freehold land of £195,000 and costs relating to a storage building of £68,953. The freehold land was revalued on 10 March 2017 by Thomlinsons, Chartered Surveyors.

The accounts do not include a provision for Corporation Tax on the above revaluation, as subject to section 505(4) of the Taxes Act, any gain arising which is applied for charitable purposes would not be a chargeable event.

At 30 September 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses. The historical cost was £161,923, with accumulated depreciation of £23,023 at 30 September 2024. Their carrying amount would have been approximately £135,453 (2024 - £138,900).

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Tangible fixed assets (Continued)

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 October 2024	99,493
Additions	10,000
Valuation changes	(1,498)
Disposals	(10,000)
At 30 September 2025	97,995
Carrying amount	
At 30 September 2025	97,995
At 30 September 2024	99,493

Fixed asset investments revalued

There were no investment assets outside the UK.

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	950	799

13 Other creditors falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,301	950

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

14 Restricted funds

The restricted funds are those funds raised specifically for donation to the President's nominated charity.

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
Restricted - Charitable causes	160	789	(789)	160
	<u>160</u>	<u>789</u>	<u>(789)</u>	<u>160</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
Restricted - Charitable causes	160	-	-	160
	<u>160</u>	<u>-</u>	<u>-</u>	<u>160</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Gains and losses	At 30 September 2025
	£	£	£	£	£
General funds	350,396	76,703	(82,112)	(1,498)	343,489
	<u>350,396</u>	<u>76,703</u>	<u>(82,112)</u>	<u>(1,498)</u>	<u>343,489</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	Gains and losses	At 30 September 2024
	£	£	£	£	£
General funds	348,335	2,110	(11,161)	11,112	350,396
	<u>348,335</u>	<u>2,110</u>	<u>(11,161)</u>	<u>11,112</u>	<u>350,396</u>

TOCKWITH & DISTRICT AGRICULTURAL SOCIETY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 September 2025:			
Tangible assets	240,704	-	240,704
Investments	97,995	-	97,995
Current assets/(liabilities)	4,790	160	4,950
	<u>343,489</u>	<u>160</u>	<u>343,649</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	245,354	-	245,354
Investments	99,493	-	99,493
Current assets/(liabilities)	5,549	160	5,709
	<u>350,396</u>	<u>160</u>	<u>350,556</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).