

Registered number: 07007505
Charity number: 1133252

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 17

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	A J Ashcroft J S Burgess M G Capps Mrs C Hall Miss D R Hall A R Jennings C A Jennings G N S Kiddy, Chair (resigned 26 January 2026) N J S Kiddy (resigned 13 October 2025) Mrs J M Lenton, Vice Chair, Chair from 26 January 2026 Mrs P J Sharp E Weatherhead (resigned 3 June 2025)
Company registered number	07007505
Charity registered number	1133252
Registered office	20 Whiston Way St Neots Cambs PE19 6AU
Company secretary	Mrs C L Kane
Accountants	Streets Whitmarsh Sterland LLP Potton House Wyboston Lakes Great North Road Wyboston Bedford MK44 3BZ
Bankers	Barclays Bank Leicester Leics LE87 2BB Cambridge and Counties Bank Charnwood Court New Walk Leicester LE1 6TE

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2025 to 31 December 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity's objective is the advancement of agriculture and horticulture for the public benefit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The charity continues to seek to achieve its objectives by holding an annual show in the village of Great Gransden, Cambridgeshire. It is one of the few events of its type still run on a regular basis in the UK.

The trustees were delighted that the 2025 show was able to go ahead as planned following the disappointment of cancelling the 2024 show the day before due to poor weather.

The annual show continues to reflect the traditional community event of previous years, attracting people of all ages, from all walks of life. The community benefits from the opportunity to provide services to the show with the committee using local traders where possible. The show includes a variety of competitions, exhibitions, displays, and trade stands, to involve and educate local schools, community groups and families.

For the local agricultural and horticultural community, the show is an opportunity to come together to exchange ideas and knowledge, make new acquaintances and renew old ones. There is strong sense of community within the show which is well regarded by many.

Local schools are eligible to apply for grants to enhance the pupils' understanding of agriculture and horticulture. Previous grants have been used to develop gardening, farming and outdoor activities and to support trips for educational, agricultural or horticultural purposes.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The committee who organise the details of the show (which involves trustees and other individuals) seek to provide a range of demonstrations and activities which provide something of interest for everyone while maintaining an agricultural flavour. The show day also provides an opportunity for visitors to get close to a range of farm animals.

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Objectives and activities (continued)

The charity is dependent on income received from visitors and businesses attending the show, as well as other sponsorship and advertising revenue. When surplus funds are available, the trustees make donations to other charities and community groups.

In 2025, the charity was able to make donations to a number of other organisations, totalling £3,125, as set out in note 7.

The trustees consider that the range of activities provided and donations made to other organisations enable the charity to fulfil its requirement to operate for the public benefit, in accordance with the Charity Commission guidance.

Achievements and performance

a. Main achievements of the Charity

The society's members committee and directors sub committee met several times during the year to plan Gransden and District Agricultural Society's annual show.

The charity's online booking system was used to receive advance entries for a number of the usual competition categories: sheep, cattle, poultry and horses. Displays of rare breed animals, flowers, country crafts and vintage vehicles had also been arranged around the showground.

Increases were noted in all areas of income but particularly tickets for the show, competition entry fees and trade stands and feedback from participants was very positive.

Financial review

a. Going concern

The charity has reported a surplus of £21,619 for 2025 (2024 loss of £120,620) which arose from an increase in income from the annual show and careful monitoring of all aspects of expenditure. The surplus has been retained to replenish the general funds following the losses incurred when the 2024 show was cancelled at short notice. Trustees have also bought insurance cover for future events, to protect the charity from adverse weather conditions in the future.

Prior to 2024, the charity's level of general reserves had been increasing and the level of reserves held enabled the charity to withstand the losses incurred in 2024 without threatening the future of the charity.

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

b. Reserves policy

The trustees have always been mindful that the costs of holding the show each year continue to rise and that a great deal of time is provided free of charge by volunteers, particularly in the weeks leading up to the day of the show. The charity's policy has always been to maintain reserves sufficient to support at least a full years expenditure in recognition that the show may have to be cancelled on or very close to show day and thereby incurring the majority of costs without generating any income (as happened in 2024). The trustees considered that the main risk factors which may cause the show to be cancelled are diseases and poor weather, neither of which can be controlled by the charity.

The trustees estimate the total annual costs to be in the region of £130,000 (2024 £120,000) and seek to hold general reserves of at least this amount. At the reporting date, the balance on the general reserve was £105,406 (2024 £83,787) and it is hoped to achieve an operating surplus from forthcoming events to restore the reserves back to the target level.

The trustees will continue to monitor the level of reserves going forward, to ensure that the charity's financial stability is restored and that funds are available to further the charitable objectives.

Structure, governance and management

a. Constitution

Gransden and District Agricultural Society is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the trustees/directors. The appointment of trustees/directors is in accordance with the Memorandum and Articles of Association. The directors may appoint mid-term, by resolution, a person who is willing to act to be a director but this person must then retire at the next AGM and cannot be used to determine the one third of directors being required to retire by rotation annually. Election at the AGM is by members majority.

c. Organisational structure and decision-making policies

The board of trustees/committee meet regularly to prepare for the annual show. The company consists of a board of directors and, in addition to this board, there are further committee members.

The main decision-making is via the directors with a limited amount of delegation to the Event Manager for every day operation in consultation with the Chairman. The committee members specialise in specific areas of the show and give advice to the directors on procedural issues relating to their areas.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management (continued)

e. Trustees' indemnities

In accordance with normal commercial practice, the charity has purchased indemnity insurance to protect the trustees/directors from claims arising against them while acting on behalf the charity. The level of cover for directors and officers is £5,000,000 and corporate cover is £2,500,000.

Plans for future periods

The next show is planned to take place on Saturday 26 September 2026 with the showground being open to the public from 9.00am to 5.30pm.

As in previous years, the trustees seek to enable accompanied children under the age of 11 years to attend the show free of charge, with free car parking also available on site to make the show accessible as possible.

Further information for visitors, competitors and exhibitors is made available through the charity's website: gransdenshow.org.uk.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mrs J M Lenton
Chair of trustees
Date: 23 March 2026

GRANDSEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Gransden and District Agricultural Society ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity (and 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 Charity 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 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 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Linda J Lord

Dated: 13 April 2026

BSc BFP FCA TEP

Streets Whitmarsh Sterland LLP
Potton House, Wyboston Lakes, Great North Road, Wyboston, Bedford. MK44 3BZ

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	3	150,004	150,004	2,070
Investments	4	2,727	2,727	4,426
Total income		152,731	152,731	6,496
Expenditure on:				
Charitable activities	5	131,112	131,112	127,116
Total expenditure		131,112	131,112	127,116
Net movement in funds		21,619	21,619	(120,620)
Reconciliation of funds:				
Total funds brought forward		83,787	83,787	204,407
Net movement in funds		21,619	21,619	(120,620)
Total funds carried forward		105,406	105,406	83,787

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

GRANDSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07007505

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	528	5,185
Investments	11	-	86,253
Cash at bank and in hand		109,429	32,397
		<u>109,957</u>	<u>123,835</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(4,551)	(40,048)
Net current assets		<u>105,406</u>	<u>83,787</u>
Total net assets		<u><u>105,406</u></u>	<u><u>83,787</u></u>
Charity funds			
Unrestricted funds	13	105,406	83,787
Total funds		<u><u>105,406</u></u>	<u><u>83,787</u></u>

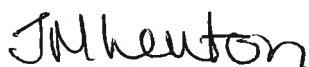
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs J M Lenton
Chair of trustees
Date: 23 March 2026

The notes on pages 9 to 17 form part of these financial statements.

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

As set out in the trustees' report, Gransden and District Agricultural Society is an incorporated charity registered in England and Wales. The address of their registered office is 20 Whiston Way, St Neots, Cambs PE19 6AU.

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

The charity's objects are stated in the trustees' report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gransden and District Agricultural Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and costs relating to the governance of the charity, are included in charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Gate money	95,243	95,243	-
Entrance fees	7,391	7,391	-
Craft tent	3,820	3,820	-
Trade stands	32,315	32,315	-
Subscriptions	2,345	2,345	-
Donations	3,100	3,100	-
Advertising	1,910	1,910	-
Income towards catering	3,880	3,880	2,070
Total 2025	<u>150,004</u>	<u>150,004</u>	<u>2,070</u>

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest received	2,727	2,727	4,426

GRANDSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Gransden Show	127,987	127,987	124,516
Grants	3,125	3,125	2,600
	<u>131,112</u>	<u>131,112</u>	<u>127,116</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding activities 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Gransden Show	126,667	-	1,320	127,987	124,516
Grants	-	3,125	-	3,125	2,600
	<u>126,667</u>	<u>3,125</u>	<u>1,320</u>	<u>131,112</u>	<u>127,116</u>
<i>Total 2024</i>	<u>123,256</u>	<u>2,600</u>	<u>1,260</u>	<u>127,116</u>	

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	17,381	15,836
Showground expenses	93,198	97,115
Prizes granted	5,340	1,383
Catering costs	2,252	2,828
Printing and stationery	4,173	4,182
Postage	383	493
Website and software	456	248
Telephone and internet	331	316
Reading room hire	138	168
Subscriptions	552	352
Miscellaneous expenses	2,463	335
	<u>126,667</u>	<u>123,256</u>

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Accountancy fees and independent examination	<u>1,320</u>	<u>1,260</u>

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. Analysis of grants

	Grants and Donations 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Grants paid	3,125	3,125	2,600
<i>Total 2024</i>	2,600	2,600	

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Other donations			
Cadets	650	650	-
RABI	600	600	-
Mothers Union	325	325	-
Ladies in Pigs	350	350	-
British Pig Association	500	500	-
The Bike Trial Academy UK	500	500	-
The Country Trust	-	-	2,600
Roundabout Magazine	200	200	-
	3,125	3,125	2,600

8. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	16,875	15,375
Contribution to defined contribution pension schemes	506	461
	17,381	15,836

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

8. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Event Manager	<u>1</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the trustees and the Event Manager. None of the trustees receive any remuneration. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £17,381 (2024 £15,836).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 December 2025 a total of £998 (2024 £nil) was paid to 3 Trustees to reimburse items purchased on behalf of the charity.

10. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	<u>528</u>	<u>5,185</u>

11. Current asset investments

	2025 £	2024 £
Fixed term bank deposits	<u>-</u>	<u>86,253</u>

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	99	-
Other taxation and social security	218	241
Accruals and deferred income	4,234	39,807
	<u>4,551</u>	<u>40,048</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Fund	83,787	152,731	(131,112)	105,406

General funds - Net income generated from the annual show is added to general reserves and will be used to fund future activities in accordance with charitable objectives.

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Fund	204,407	6,496	(127,116)	83,787

GRANSDEN AND DISTRICT AGRICULTURAL SOCIETY
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	109,957	109,957
Creditors due within one year	(4,551)	(4,551)
Total	<u>105,406</u>	<u>105,406</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	123,835	123,835
Creditors due within one year	(40,048)	(40,048)
Total	<u>83,787</u>	<u>83,787</u>

15. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2025.