

COMPANY REGISTRATION NUMBER: 07537246

CHARITY REGISTRATION NUMBER: 1146788

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED

COMPANY LIMITED BY GUARANTEE

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED

28 FEBRUARY 2024

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 28 FEBRUARY 2024

CONTENTS	PAGE
Members of the Board and professional advisors	1
Trustee's Annual Report	2 - 5
Independent examiner's report to the trustees	6
Statement of financial activities (incorporating the income and expenditure account)	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Howden Agriculture & Horticulture Show Limited
Charity number	1146788
Company registration number	07537246
Principal and registered office	17 Bridgegate Howden Goole East Yorkshire DN14 7AE
Trustees	Mrs S Blee Mr J I Marsh Mr P S Walker Mr P Parkin Mr M Stanley
Secretary	Mr J I Marsh
Independent examiner	B J Barker FCA Townends Accountants LLP Carlisle Street Goole East Yorkshire DN14 5DX

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT
YEAR ENDED 28 FEBRUARY 2024

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 28 February 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

Mrs S Blee
Mr J I Marsh
Mr P S Walker
Mr P Parkin
Mr M Stanley

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 21 February 2011 and registered as a charity on 4 April 2012. The organisation was established under a Memorandum of Association, subsequently revised by Special Resolution on 10 March 2012. The document establishes the objectives and powers of the Charitable Company.

Retirement and Appointment of Directors/Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the charities articles of association, one third of the directors are to retire, by rotation, each year.

The charity trustees are appointed from within the membership of the charity. There was no changes to the board during the course of the year.

Management Structure

The directors allocate themselves areas of responsibility to oversee the primary activity of the charity, that being the organisation of the annual Howden Agricultural and Horticultural Show. The directors oversee the activities of the organising committee members who act on behalf of the charity in organising discrete areas of the Show with the committee members reporting back to monthly organising committee meetings and subsequently to quarterly directors meetings.

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 28 FEBRUARY 2024

OBJECTIVES AND ACTIVITIES

The objects of the charity, as defined in the articles of association are to promote and advance, for the benefit of the public, Agriculture, Horticulture, Rural and Countryside pursuits, in particular but not exclusively by the improvement of livestock and the demonstration and showing of livestock, machinery, crafts products, methods and processes connected with agriculture and agricultural education in particular through the holding of an annual show.

The primary activity of the charity is the organisation of the annual Howden Agricultural and Horticultural Show, held in July each year.

PUBLIC BENEFIT

The show has a long standing history of promoting agriculture, horticulture and rural pursuits to the local community in combination with family orientated entertainments.

When planning the activities for the year, the trustees and organising committee have considered the Commission's guidance on public benefit with regard to the objectives of the charity, being the promotion of agriculture, horticulture and rural pursuits.

As outlined below in the achievements and performance of the charity, all aspects of the annual Howden Show are reviewed to ensure that there is a benefit to the public by illustrating a wide range of activities which fall under the charities aims within a single day show easily accessible to the public.

ACHIEVEMENTS AND PERFORMANCE

The 2023 Howden Agricultural and Horticultural show was held on Sunday 2nd July. The following activities were undertaken in support of the aims of the charity:-

Handicraft and Horticulture showing classes
 Horse and Pony showing classes
 Cattle Showing Classes
 Rare breed sheep displays
 Petting farm
 Mountain bike stunt display team
 Have a go axe throwing
 Circus display and workshop
 Puppet storytelling
 Traditional funfair
 Rural Craft displays, Blacksmith & Pole Lathe demonstrations

The performance of the charity is measured by the visitor numbers, based on gate receipts. Gate sales were down from last year's extraordinary sales, however, they were in line with expectations. The organising committee and the charitable trustees are satisfied that the show succeeded in its aims of presenting numerous elements of county skills rural pursuits.

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (Continued)

YEAR ENDED 28 FEBRUARY 2024

FINANCIAL REVIEW

The accounting period covers activities associated with the preparations and running of the 2023 Show and the operation of the charity.

As presented within the accounts, this financial period resulted in an income of £41,655 from a combination of grants, sponsorship of classes and elements of the Howden Show, advertising revenue associated with the show programme and gate revenues.

Expenditure associated with the holding of the 2023 Howden Show and operation of the charity was £36,822. The surplus income of £4,833 was transferred to the reserves of the charity in line with the reserves policy outlined below.

RESERVES POLICY

The charity aims to hold reserves of approximately £41,000, a sum approximately equivalent to the costs associated with holding the annual event, such that the charity would remain solvent in the event of late cancellation of the annual Howden Agricultural and Horticultural Show due to unforeseen circumstances. The reserve amount is reviewed annually by the management committee, with excess holding being made available to the show organising committee specifically for additional activities which meet the charitable aims. This figure has been increased this year due to the inflation pressures being passed on by the supply chain.

The charity holds a reserve of approximately £10,925 to support the charitable aims of promoting Agriculture and Horticulture within the Howdenshire area. There were no applications for grants in this financial year.

The directors have approved the motion for the 150th Howden Show, to be held in 2030, to be a free to enter event and have therefore made available £9,500, an increase of £1,500, to contribute to this.

The remaining amount of approximately £5,000 was made available for advanced purchases for the 2024 Howden Agricultural and Horticultural Show.

INDEPENDENT EXAMINER

B J Barker FCA, Townends Accountants LLP has been re-appointed as independent examiner for the ensuing year.

STATEMENT OF RESPONSIBILITIES

The directors/trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- * select suitable accounting policies and apply them consistently;
- * observe the methods and principles in the applicable Charities SORP;
- * make judgements and accounting estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed, subject to any material departures that must be 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.

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (Continued)
YEAR ENDED 28 FEBRUARY 2024

STATEMENT OF RESPONSIBILITIES (Continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Charities Act 2022, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) and in accordance with the Companies Act 2006.

Registered office:
17 Bridgegate
Howden
Goole
East Yorkshire
DN14 7AE

Signed on behalf of the
Trustees



.....
Mr J I Marsh
Secretary

**HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOWDEN AGRICULTURE & HORTICULTURE SHOW
LIMITED ('THE COMPANY')**

YEAR ENDED 28 FEBRUARY 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2024 which are set out on pages 7 to 12.

RESPONSIBILITIES AND BASIS OF THE 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 the Trust'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 Charit Commission under section 145(5)(b) of the 2011 Act.

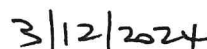
INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material 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; 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).



Bryan John Barker FCA
Townends Accountants LLP
Independent examiner



Date

Carlisle Street
Goole
East Yorkshire
DN14 5DX

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 28 FEBRUARY 2024

	Note	Total Funds £	Total Funds 2023 £
INCOME FROM:			
Donations and legacies	4	9,262	4,780
Income from charitable activities	5	32,393	35,665
TOTAL INCOME		<u>41,655</u>	<u>40,446</u>
EXPENDITURE ON:			
Costs of raising funds	6	36,822	35,160
TOTAL EXPENDITURE		<u>36,822</u>	<u>35,160</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		<u>4,833</u>	<u>5,287</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		62,473	57,186
TOTAL FUNDS CARRIED FORWARD		<u><u>67,306</u></u>	<u><u>62,473</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All of the above amounts relate to continuing activities.

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	1,066	1,184
CURRENT ASSETS			
Cash at bank and in hand		<u>66,240</u>	<u>61,289</u>
		66,240	61,289
NET CURRENT ASSETS		66,240	61,289
NET ASSETS		<u>67,306</u>	<u>62,473</u>
FUNDS			
Unrestricted funds	11	67,306	62,473
TOTAL CHARITY FUNDS		<u>67,306</u>	<u>62,473</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ended 28 February 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Trustees' responsibilities:

- The trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the trustees and authorised for issue on the 29/11/2024 and are signed on their behalf by:



 Mr J I Marsh
 Secretary

Company Registration Number: 07537246

The notes on pages 9 to 12 form part of these accounts

**HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2024

1 GENERAL INFORMATION

The charity is 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 17 Bridgegate, Howden, Goole, East Yorkshire, DN14 7AE.

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)), the Charities Act 2021 and the Companies Act 2006.

3 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

The financial statements have been prepared on the historical cost basis.

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

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Legal status of the Charity

Howden Agriculture & Horticulture Show Limited is a company limited by guarantee and accordingly does not have a share capital.

c) Going concern

The UK economy has recently been impacted by rising inflation, interest rates and energy costs, exacerbated by the war in Ukraine. All these matters have impacted the company's trading results to a greater or lesser extent. At the date of signing these financial statements, the directors have considered the effect of these matters on the company with the information available to it and do not believe that it will affect the ability of the company to continue to trade for the foreseeable future. On this basis, the directors have prepared these financial statements on a going concern basis.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d) 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.

HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 28 FEBRUARY 2024

3 ACCOUNTING POLICIES (Continued)

e) 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.

f) Resources expended

All expenditure is accounted for on an accruals basis.

g) Depreciation

All fixed assets are initially recorded at cost.

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

Machinery - 10% straight line

h) Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

i) Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

**HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 28 FEBRUARY 2024

4 DONATIONS AND LEGACIES	2024	2024	2023
	Unrestricted	Total	Total
	£	£	£
Returned prize money	359	359	533
Grants receivable	1,468	1,468	998
Sponsorship and Advertising	7,435	7,435	3,249
	9,262	9,262	4,780
5 INCOME FROM CHARITABLE ACTIVITIES	2024	2024	2023
	Unrestricted	Total	Total
	£	£	£
Trade stands	4,042	4,042	3,915
Bar	909	909	1,432
Competition entry fees	574	574	475
Gate receipts	22,679	22,679	25,480
Bank interest	774	774	211
Catering	3,415	3,415	4,152
	32,393	32,393	35,665
6 COSTS OF RAISING DONATIONS AND LEGACIES	2024	2024	2023
	Unrestricted	Total	Total
	£	£	£
Costs of goods sold	31,796	31,796	30,580
Printing & postage	1,508	1,508	1,428
Insurance costs	1,500	1,500	1,496
Accountancy	858	858	816
Fees	395	395	235
Volunteer Recruitment	631	631	487
Electricity	16	16	-
Depreciation	118	118	118
	36,822	36,822	35,160

All of the expenses in the previous year relate to unrestricted funds.

7 STAFF COSTS

No salaries or wages have been paid to employees, including the members of the committee, during the year.

8 TRUSTEES & RELATED PARTY TRANSACTIONS

None of the trustees (or any persons connected with them) received any remuneration or travelling expenses during the year. There have been no related party transactions in the reporting periods that require disclosure.

9 TAXATION

The company is a registered charity and as such is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied for charitable purposes.

**HOWDEN AGRICULTURE & HORTICULTURE SHOW LIMITED
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 28 FEBRUARY 2024

10 TANGIBLE FIXED ASSETS

	Equipment £	Total £
COST		
Cost b/fwd	1,860	1,860
	<hr/>	<hr/>
At 28 February 2024	1,860	1,860
	<hr/>	<hr/>
DEPRECIATION		
Accumulated depreciation b/fwd	676	372
Charge for year	118	118
	<hr/>	<hr/>
At 28 February 2024	794	794
	<hr/>	<hr/>
NET BOOK VALUE		
At 28 February 2024	1,066	1,066
	<hr/>	<hr/>

Items which cost under £250 individually are not usually capitalised. An impairment review of assets is carried out on an annual basis.

11 ANALYSIS OF MOVEMENT OF FUNDS

	Balance at 01.03.23 £	Incoming Resources £	Transfers £	Outgoing Resources £	Balance at 28.02.24 £
Unrestricted general funds	57,473	41,655		(36,822)	62,306
Designated funds: 150th Howden Show Fund	5,000				5,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	62,473	41,655	-	(36,822)	67,306
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets/ Net current assets/ liabilities £	Total £
Unrestricted general funds	62,306	62,306
Designated funds	5,000	5,000
	<hr/>	<hr/>
	67,306	67,306
	<hr/>	<hr/>