

COMPANY REGISTRATION NUMBER: 07537246  
CHARITY REGISTRATION NUMBER: 1146788

**Howden Agriculture and Horticulture Show Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**Year ended**  
**28 February 2025**

**DRAFT ACCOUNTS**

# **Howden Agriculture and Horticulture Show Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 28 February 2025**

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# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 28 February 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2025.

## Reference and administrative details

**Registered charity name** Howden Agriculture and Horticulture Show Limited

**Charity registration number** 1146788

**Company registration number** 07537246

**Principal office and registered office** 17 Bridgagate  
Howden  
Goole  
East Yorkshire  
DN14 7AE

## The trustees

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

**Independent examiner** B J Barker FCA  
Townends Accountants LLP  
Carlisle Street  
Goole  
East Riding of Yorkshire  
DN14 5DX

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

## 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 company 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 the Directors/Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the charity's 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. Mr P Parkin was elected 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 meeting.

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

## Objectives and activities

The objects of the charity, as defined in its 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 holding of an annual show.

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

## Public Benefit Statement

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 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 2024 Howden Agricultural and Horticultural show was held on Sunday 7th 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  
Skateboard Stunt Display Team  
Fire Stunt Display Team  
Street Performers  
Racing Camels  
Climbing Wall  
Science Display  
Rural craft displays; Blacksmith, Miniature Traction Engine, Bushcraft Workshops

The performance of the charity is measured by the visitor numbers, based on gate receipts. Gate sales were below expectations. This was due to the forecasted wet weather which was not as bad on the day but did deter visitors from attending. 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 and Horticulture Show Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

## Financial review

The accounting period covers activities associated with the preparations and running of the 2024 Show and the operation of the charity.

As presented within the accounts, this financial period resulted in an income of £37,733 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 2024 Howden Show and operation of the charity was £45,256. The deficit income of £7,523 has been withdrawn from 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 for additional activities which meet the charitable aims. This has reduced to cover the losses detailed above. This reserve now stands at £36,000.

The charity aims to hold reserves of approximately £10,925 to support to the charitable aims of promoting Agriculture and Horticulture within the Howdenshire area. One grant of £2,400 has been made this financial year, reducing the reserve to £8,500.

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, no increase of this fund has been made this year due to the losses described above.

The remaining £4,700 was made available for advanced purchases for the 2025 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;

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 February 2025

- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and accounting estimates that are reasonable and prudent;

## Statement of Responsibilities (Continued)

- \* 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.

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.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Mr J I Marsh  
Trustee

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Howden Agriculture and Horticulture Show Limited

Year ended 28 February 2025

I report to the trustees on my examination of the financial statements of Howden Agriculture and Horticulture Show Limited ('the charity') for the year ended 28 February 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 ('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 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

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 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).

.....

B J Barker FCA  
Independent Examiner

.....

Date

Townends Accountants LLP  
Carlisle Street  
Goole  
East Riding of Yorkshire  
DN14 5DX

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 28 February 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	9,008	9,262
Other trading activities	6	27,923	31,619
Investment income	7	802	774
<b>Total income</b>		<u>37,733</u>	<u>41,655</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	8	45,256	36,822
<b>Total expenditure</b>		<u>45,256</u>	<u>36,822</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(7,523)</u>	<u>4,833</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		67,306	62,473
<b>Total funds carried forward</b>		<u>59,783</u>	<u>67,306</u>

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

The notes on pages 9 to 13 form part of these financial statements.

# Howden Agriculture and Horticulture Show Limited

## Company Limited by Guarantee

### Statement of Financial Position

28 February 2025

	Note	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible fixed assets	14		968		1,066
<b>Current assets</b>					
Cash at bank and in hand		58,815		66,240	
<b>Net current assets</b>			58,815		66,240
<b>Total assets less current liabilities</b>			59,783		67,306
<b>Funds of the charity</b>					
Unrestricted funds			59,783		67,306
<b>Total charity funds</b>	15		59,783		67,306

For the year ending 28 February 2025 the charity 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 financial statements for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mr J I Marsh  
Trustee

The notes on pages 9 to 13 form part of these financial statements.

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 28 February 2025

## 1. General information

The charity is a public benefit entity and 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)) and the Companies Act 2006.

## 3. Accounting policies

### (a) Basis of preparation

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 relevant accounting policy notes.

### (b) 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.

### (c) 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 and Horticulture Show Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

## 3. Accounting policies *(continued)*

### (d) Incoming resources

All incoming resources is 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.

### (e) Resources expended

All expenditure is accounted for on an accruals basis.

### (f) 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.

Equipment - 10% straight line

### (g) 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.

### (h) Financial instruments

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

## 4. Limited by guarantee

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

## 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Returned prize money	259	259	359	359

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 28 February 2025

## 5. Donations and legacies (continued)

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Grants</b>				
Grants	1,614	<b>1,614</b>	1,468	1,468
<b>Sponsorship</b>				
Sponsorship & Advertising	7,135	<b>7,135</b>	7,435	7,435
	<u>9,008</u>	<u><b>9,008</b></u>	<u>9,262</u>	<u>9,262</u>

## 6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Trade stands	3,692	<b>3,692</b>	4,042	4,042
Bar	761	<b>761</b>	909	909
Competition entry fees	523	<b>523</b>	574	574
Gate receipts	19,180	<b>19,180</b>	22,679	22,679
Catering	3,767	<b>3,767</b>	3,415	3,415
	<u>27,923</u>	<u><b>27,923</b></u>	<u>31,619</u>	<u>31,619</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	802	<b>802</b>	774	774

## 8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of goods sold	38,527	<b>38,527</b>	31,796	31,796
Light & heat	13	<b>13</b>	16	16
Insurance	1,501	<b>1,501</b>	1,500	1,500
Accountancy fees	900	<b>900</b>	858	858
Printing and Postage	1,780	<b>1,780</b>	1,508	1,508
Depreciation charge	98	<b>98</b>	118	118
Volunteer Recruitment	1,109	<b>1,109</b>	631	631
Fees	1,328	<b>1,328</b>	395	395
	<u>45,256</u>	<u><b>45,256</b></u>	<u>36,822</u>	<u>36,822</u>

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 28 February 2025

## 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.

## 10. Net (expenditure)/income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>98</u>	<u>118</u>

## 11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>858</u>

## 12. Staff costs

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

## 13. Trustee remuneration and expenses

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.

## 14. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
<b>At 1 March 2024 and 28 February 2025</b>	<u>1,860</u>	<u>1,860</u>
<b>Depreciation</b>		
At 1 March 2024	794	<b>794</b>
Charge for the year	<u>98</u>	<u>98</u>
<b>At 28 February 2025</b>	<u>892</u>	<u>892</u>
<b>Carrying amount</b>		
<b>At 28 February 2025</b>	<u>968</u>	<u>968</u>
At 29 February 2024	<u>1,066</u>	<u>1,066</u>

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

# Howden Agriculture and Horticulture Show Limited

Company Limited by Guarantee

Notes to the Financial Statements (*continued*)

Year ended 28 February 2025

## 15. Analysis of charitable funds

### Unrestricted funds

	At 1 March 2024	Income	Expenditure	At 28 February 2025
	£	£	£	£
General funds	<u>67,306</u>	<u>37,733</u>	<u>(45,256)</u>	<u>59,783</u>

  

	At 1 March 2023	Income	Expenditure	At 29 February 2024
	£	£	£	£
General funds	<u>62,473</u>	<u>41,655</u>	<u>(36,822)</u>	<u>67,306</u>

## 16. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Tangible fixed assets	968	968
Current assets	<u>58,815</u>	<u>58,815</u>
<b>Net assets</b>	<u>59,783</u>	<u>59,783</u>

  

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	1,066	1,066
Current assets	<u>62,240</u>	<u>62,240</u>
<b>Net assets</b>	<u>63,306</u>	<u>63,306</u>