

KENILWORTH & DISTRICT AGRICULTURAL SOCIETY

England & Wales · Charity number 1164842

Details

Status Registered

Legal form Charitable company

Company number [03574118](#)

Registered 2015-12-14

Register [View on the Charity Commission register](#)

Contact

Address 1 The Green
Bilton
Rugby
Warwickshire
CV22 7LZ

Phone 01788832833

Email info@kenilworthshow.co.uk

Website www.kenilworthshow.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING FOR THE PUBLIC BENEFIT IN KENILWORTH AND THE SURROUNDING AREA ("THE DISTRICT"): (I) TO PROMOTE, IMPROVE AND FURTHER THE INTERESTS AND UNDERSTANDING OF ALL BRANCHES OF AGRICULTURE IN THE DISTRICT; (II) TO ENCOURAGE ALL ASPECTS OF AGRICULTURAL WORK BY SHOWS, DEMONSTRATIONS, COMPETITIONS, EXHIBITIONS AND INSTRUCTION CLASSES, AND ANY ONE OF THEM; (III) TO PROMOTE THE IMPROVEMENT OF THE BREEDING OF ALL CLASSES OF LIVESTOCK; AND (IV) SUCH OTHER PURPOSES WHICH MAY BE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE DIRECTORS SEE FIT FROM TIME TO TIME

Activities: Charity Events including One Day Agricultural Show Social events Farm Walks Talks by professionals

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£146,125	£130,607	-	-
2024-09-30	£11,180	£17,893	-	-
2023-09-30	£155,652	£130,132	-	-
2022-09-30	£111,104	£106,737	-	-
2021-09-30	£6,149	£15,960	-	-

Trustees

Name	Role	Appointed
Clare Price	Chair	2024-12-11
Bradley Weetman		2023-12-04
CHARLIE WEETMAN		2008-12-10
CYNTHIA JOY MOLD		2011-12-10
Gordon John Gatward		2023-12-04
Guy Minshull		2021-12-04
Paul Doherty		2025-11-26
Richard Abbey		2022-12-05
Richard Jeyes		2025-11-26

KENILWORTH & DISTRICT AGRICULTURAL SOCIETY

England & Wales - Charity number 1164842

Accounts

REGISTERED COMPANY NUMBER: 03574118 (England and Wales)
REGISTERED CHARITY NUMBER: 1164842

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2025
for
Kenilworth And District Agricultural
Society**

Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

**Kenilworth And District Agricultural
Society**

**Contents of the Financial Statements
For The Year Ended 30 September 2025**

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Kenilworth And District Agricultural Society

Report of the Trustees For The Year Ended 30 September 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are specifically restricted to the following for the public benefit in Kenilworth and the surrounding area ("The district"): (i). to promote, improve and further the interests and understanding of all branches of agriculture in the district; (ii). to encourage all aspects of agricultural work by shows, demonstrations, competitions, exhibitions and instruction classes, and any one of them; (iii). to promote the improvement of the breeding of all classes of livestock; and (iv). such other purposes which may be charitable according to the law of England and Wales as the directors see fit from time to time.

Kenilworth And District Agricultural Society

Report of the Trustees For The Year Ended 30 September 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Kenilworth & District Agricultural Society (KADAS) is a charitable organisation with a proud heritage spanning more than 80 years. Founded to bring the rural community together, the Society continues to support local farmers in achieving the highest standards of husbandry while promoting public understanding of agriculture, food production, and countryside management. Based in Warwickshire, KADAS serves both rural and urban audiences, providing a vital link between the public and the agricultural sector.

The Society fulfils its objectives through a variety of initiatives, including annual crop and livestock competitions, support for local Young Farmers Clubs, and the Young Farmer of the Year competition, with the Kenilworth Show remaining its flagship event. Working closely with the Kenilworth & District Young Farmers, the Society actively involves young people in planning and delivering events, recognising their vital role in sustaining the industry and ensuring the Society's continued relevance. The Young Farmer of the Year Award once again celebrated individuals who demonstrated exceptional knowledge, innovation, and commitment, while a Young Farmers Club representative serving on the Society's Board-this year elected as Vice Chairman-ensures that the voice of youth remains central to decision-making.

After a hiatus in 2024, the 2025 Kenilworth Show marked a triumphant return, celebrating agriculture, community, and countryside life. The event proved highly engaging, educational, and enjoyable for visitors of all ages, receiving widespread praise from exhibitors, sponsors, and the public alike. Highlights included vibrant trade stands, popular main ring attractions, and the ever-busy Village Green, alongside the largest display of vintage and modern machinery seen for several years and a highly successful livestock parade in the main ring-both of which drew considerable attention and admiration. These elements combined to create a lively and welcoming atmosphere, strengthened further by extensive media coverage and strong social media engagement, which significantly enhanced the Society's profile.

The success of the 2025 Show reflects the dedication of the Society's volunteers, partners, and young members, whose hard work ensured a professional, inclusive, and community-focused event. Building on this success, preparations for the 2026 Show are already well underway, with plans to enhance the visitor experience through a refreshed showground layout, an expanded Food Hall, and new interactive agricultural displays designed to engage, educate, and inspire. These additions will complement the Show's well-established equine, livestock, and countryside sections, its busy and entertaining main ring programme, and its many well-supported trade stands.

Throughout the year, the Society remained active and visible, hosting a diverse programme of events that united members, promoted best practice, and celebrated local farming and rural life. Highlights included the crop and livestock competitions, the annual awards presentation, and lectures from Nuffield Scholars, which showcased

the latest innovations and research shaping the future of agriculture. Building on previous successes, this year's competitions once again attracted strong participation across most classes, with judges commending the high standards of husbandry and stockmanship demonstrated by all entrants.

The Society also continues to support a range of local and national farming charities, recognising the essential work they do in sustaining the agricultural sector and supporting rural communities through challenging times.

The past year was also marked by renewal and fresh leadership. With a new Chair, President, and Vice-President taking office, alongside newly appointed Trustees, the Society has embraced new energy, ideas, and perspectives while remaining true to its long-standing traditions and core objectives. This refreshed leadership team is committed to exploring innovative ways to engage members, young farmers, and the wider community, ensuring the Society remains vibrant, relevant, and forward-thinking.

With this combination of experience, enthusiasm, and a clear vision for the future, the Trustees are confident that the Society is well-positioned to build on its achievements and continue delivering impactful, engaging, and inspiring initiatives for members, farmers, and the wider community in 2026 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association. The Memorandum and Articles were incorporated on 2 June 1998. The Articles were adopted by special resolution dated 7 December 2015. The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year are set out above. The trustees of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

Recruitment and appointment of new trustees

The trustees are appointed annually at the company's Annual General Meeting.

Kenilworth And District Agricultural Society

Report of the Trustees For The Year Ended 30 September 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03574118 (England and Wales)

Registered Charity number

1164842

Registered office

Home Farm
Pailton Road
Harborough Magna
Rugby
Warwickshire
CV23 0HG

Trustees

Mr G J Gatward
Mrs C J Mold
Mr C P Weetman
Mr A J Watton (resigned 11/12/2024)
Mr D S D Lodder (resigned 11/12/2024)
Mr E J Hunt
Mr G C Minshull
Mr R W Abbey
Mr I Beaty
Mr B Weetman

Company Secretary

Ms S Lawton

Independent Examiner

Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 November 2025 and signed on its behalf by:



Mr R W Abbey - Trustee

Independent Examiner's Report to the Trustees of Kenilworth And District Agricultural Society

Independent examiner's report to the trustees of Kenilworth And District Agricultural Society ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Harris ACA

Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

21 November 2025

**Kenilworth And District Agricultural
Society**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 30 September 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		12,500	3,420
Charitable activities			
Membership		2,749	936
Show and other income	2	130,302	5,985
Investment income	3	574	839
Total		146,125	11,180
EXPENDITURE ON			
Charitable activities			
Show and other expenditure		129,942	17,328
Governance costs		665	565
Total		130,607	17,893
NET INCOME/(EXPENDITURE)		15,518	(6,713)
Other recognised gains/(losses)			
Gains on revaluation of fixed assets		5,137	5,851
Net movement in funds		20,655	(862)
RECONCILIATION OF FUNDS			
Total funds brought forward		101,685	102,547
TOTAL FUNDS CARRIED FORWARD		122,340	101,685
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

Kenilworth And District Agricultural Society

Balance Sheet 30 September 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	630	741
Investments	8	66,223	61,087
		<u>66,853</u>	<u>61,828</u>
CURRENT ASSETS			
Debtors	9	972	1,020
Cash at bank		57,915	39,332
		<u>58,887</u>	<u>40,352</u>
CREDITORS			
Amounts falling due within one year	10	(3,400)	(495)
NET CURRENT ASSETS		<u>55,487</u>	<u>39,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,340</u>	<u>101,685</u>
NET ASSETS		<u>122,340</u>	<u>101,685</u>
FUNDS	11		
Unrestricted funds		122,340	101,685
TOTAL FUNDS		<u>122,340</u>	<u>101,685</u>

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

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

The trustees acknowledge their responsibilities for

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

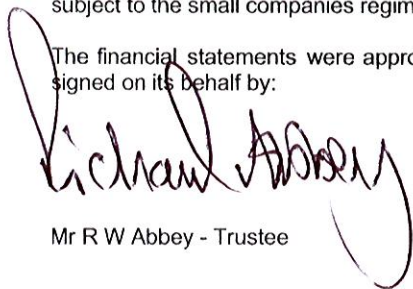
The notes form part of these financial statements

**Kenilworth And District Agricultural
Society**

**Balance Sheet - continued
30 September 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 November 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Richard W. Abbey', is written over the text of the approval statement. The signature is fluid and cursive.

Mr R W Abbey - Trustee

The notes form part of these financial statements

Kenilworth And District Agricultural Society

Notes to the Financial Statements For The Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Website	- 33% on cost

Taxation

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

Fund accounting

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

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

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

2. SHOW AND OTHER INCOME

	2025	2024
	£	£
Show income	129,573	3,677
Crop competitions	287	572
Other income - social	442	1,736
	<u>130,302</u>	<u>5,985</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2025**

3. INVESTMENT INCOME

	2025	2024
	£	£
Investment income from managed funds	-	55
Deposit account interest	574	784
	<u>574</u>	<u>839</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	111	332
	<u>111</u>	<u>332</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,420
Charitable activities	
Membership	936
Show and other income	5,985
Investment income	839
Total	<u>11,180</u>
EXPENDITURE ON	
Charitable activities	
Show and other expenditure	17,328
Governance costs	565
Total	<u>17,893</u>
NET INCOME/(EXPENDITURE)	(6,713)
Other recognised gains/(losses)	
Gains on revaluation of fixed assets	<u>5,851</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £ (862)
Net movement in funds	
RECONCILIATION OF FUNDS	
Total funds brought forward	102,547
TOTAL FUNDS CARRIED FORWARD	<u>101,685</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Website £	Totals £
COST			
At 1 October 2024 and 30 September 2025	<u>6,631</u>	<u>3,318</u>	<u>9,949</u>
DEPRECIATION			
At 1 October 2024	5,890	3,318	9,208
Charge for year	111	-	111
At 30 September 2025	<u>6,001</u>	<u>3,318</u>	<u>9,319</u>
NET BOOK VALUE			
At 30 September 2025	<u>630</u>	-	<u>630</u>
At 30 September 2024	<u>741</u>	-	<u>741</u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2024	61,087
Revaluations	5,136
At 30 September 2025	<u>66,223</u>
NET BOOK VALUE	
At 30 September 2025	<u>66,223</u>
At 30 September 2024	<u>61,087</u>

There were no investment assets outside the UK.

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2025**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Prepayments and accrued income	<u>972</u>	<u>1,020</u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Trade creditors	1,380	-
	Accruals	2,020	495
		<u>3,400</u>	<u>495</u>

11.	MOVEMENT IN FUNDS			
		At 1.10.24 £	Net movement in funds £	At 30.9.25 £
	Unrestricted funds			
	General fund	101,685	20,655	122,340
		<u>101,685</u>	<u>20,655</u>	<u>122,340</u>
	TOTAL FUNDS	<u>101,685</u>	<u>20,655</u>	<u>122,340</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	146,125	(130,607)	5,137	20,655
	<u>146,125</u>	<u>(130,607)</u>	<u>5,137</u>	<u>20,655</u>
TOTAL FUNDS	<u>146,125</u>	<u>(130,607)</u>	<u>5,137</u>	<u>20,655</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	102,547	(862)	101,685
	<u>102,547</u>	<u>(862)</u>	<u>101,685</u>
TOTAL FUNDS	<u>102,547</u>	<u>(862)</u>	<u>101,685</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2025**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	11,180	(17,893)	5,851	(862)
TOTAL FUNDS	<u>11,180</u>	<u>(17,893)</u>	<u>5,851</u>	<u>(862)</u>

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	102,547	19,793	122,340
TOTAL FUNDS	<u>102,547</u>	<u>19,793</u>	<u>122,340</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	157,305	(148,500)	10,988	19,793
TOTAL FUNDS	<u>157,305</u>	<u>(148,500)</u>	<u>10,988</u>	<u>19,793</u>

12. RELATED PARTY DISCLOSURES

Mr C P Weetman received an honorarium payment of £1,500 for his services as show director and a profit related bonus of £1,380.

Mrs C J Mold received £250 as Homecraft show secretary.

**Kenilworth And District Agricultural
Society**

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,500	3,420
Show and other income		
Show income	129,573	3,677
Crop competitions	287	572
Other income - social	442	1,736
	<u>130,302</u>	<u>5,985</u>
Investment income		
Investment income from managed funds	-	55
Deposit account interest	574	784
	<u>574</u>	<u>839</u>
Charitable activities		
Membership subscriptions	2,749	936
Total incoming resources	<u>146,125</u>	<u>11,180</u>
EXPENDITURE		
Charitable activities		
Show expenses	120,400	9,963
Social events	248	2,232
Crop competitions	652	686
Donations made	594	170
Depreciation of plant and machinery	111	331
	<u>122,005</u>	<u>13,382</u>
Support costs		
Management		
Office administration costs	7,774	3,866
Finance		
Bank charges	163	80
Governance costs		
Accountancy and legal fees	665	525
AGM costs	-	40
	<u>665</u>	<u>565</u>

This page does not form part of the statutory financial statements

**Kenilworth And District Agricultural
Society**

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2025**

	2025 £	2024 £
Total resources expended	<u>130,607</u>	<u>17,893</u>
Net income/(expenditure)	<u><u>15,518</u></u>	<u><u>(6,713)</u></u>

This page does not form part of the statutory financial statements



KENILWORTH & DISTRICT AGRICULTURAL SOCIETY

Company Number 3574118 Charity Number 1164842

Kenilworth and District Agricultural Society 30 September 2025

Show income

Membership - 75%	2,061
Advance tickets and gate money	76,936
Advertising (Show guide and banner)	3,595
Catering and bar	10,629
Entry fees	3,945
Lunches	2,775
Sponsorship	10,947
Trade stands	20,745
	<hr/>
	131,634

Show Expenditure

Advertising	85
ASAO Membership and conference	239
Bookkeeping - 75%	900
Bus service and mobility hire	900
Displays and entertaining	12,509
Generators/electrics	2,206
Homecraft expenses	400
Insurance	2,161
Livestock expenses	964
Lunches	6,229
Marquee hire	17,128
Members Marquee expenses	613
Mills barriers	4,265
Miscellaneous costs	1,614
Office expenditure - 75%	2,066
PA Equipment	4,200
Paramedics/First Aid	1,355
PR	4,200
Printing/stationery - 75%	3,562
Prize money	3,817
Rent	9,000
Rosettes/badges/cups	1,065
Show secretary	12,804
Show director honorarium	1,500
Show director - bonus	1,380
Site services	2,847
Sponsorship secretary - bonus 10%	200
Signs	2,286
Straw	600
Ticketing costs	4,053
Toilets	6,468
Traffic and car park management	6,556
Vet	480
Honorarium	1,750
	<hr/>
	120,400

KENILWORTH & DISTRICT AGRICULTURAL SOCIETY

England & Wales - Charity number 1164842

Accounts

REGISTERED COMPANY NUMBER: 03574118 (England and Wales)
REGISTERED CHARITY NUMBER: 1164842

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2023
for
Kenilworth And District Agricultural
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Harris & Clarke LLP
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Kenilworth And District Agricultural Society

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Kenilworth And District Agricultural Society

Report of the Trustees For The Year Ended 30 September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are specifically restricted to the following for the public benefit in Kenilworth and the surrounding area ("The district"): (i). to promote, improve and further the interests and understanding of all branches of agriculture in the district; (ii). to encourage all aspects of agricultural work by shows, demonstrations, competitions, exhibitions and instruction classes, and any one of them; (iii). to promote the improvement of the breeding of all classes of livestock; and (iv). such other purposes which may be charitable according to the law of England and Wales as the directors see fit from time to time.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The objectives of the society are to promote the interest and understanding of agriculture for the benefit of the public by hosting an annual agricultural show. Our central location within an urban area allows us to attract both an urban and rural demographic.

The main event and thrust of the society's work is its annual agricultural show, the Kenilworth Show. Attracting an audience from throughout the area with particular emphasis on education. With exhibitions and displays from businesses and organisations involved in agriculture, aimed directly at attracting the interest of the local urban population to give them an insight into agriculture, food and farming.

Throughout the year the society runs various other activities to bring together its members and fundraise through social events and activities. Such examples are the competitions, awards lunch, Nuffield lectures, quiz evenings, cricket matches, farm walks. In addition, the crop competitions alongside the livestock competitions at the annual show are designed to encourage the highest standards of farming amongst local producers.

The society encourages the involvement of and aims to respond to, the needs of younger members of the local farming community. Our latest initiative, in the area of supporting young people coming into the industry, is the Young Farmers Award which will be awarded annually to a young local farmer who 'is able to demonstrate a real knowledge of their area of agriculture; has a great work ethic; is proactive and forward thinking and is a great ambassador for farming and agriculture in the UK' and is deserving recognition for this.

The society also actively supports the work of farming charities. With the farming community coming under increased economic and social pressures the work of these charities is currently more important than ever.

Building on the success of the 2022 show, 2023 proved to be even better with the help of our online ticket sales and social media.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association. The Memorandum and Articles were incorporated on 2 June 1998. The Articles were adopted by special resolution dated 7 December 2015. The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year are set out above. The trustees of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

Recruitment and appointment of new trustees

The trustees are appointed annually at the company's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03574118 (England and Wales)

Kenilworth And District Agricultural Society

Report of the Trustees For The Year Ended 30 September 2023

Registered Charity number

1164842

Registered office

Home Farm
Pailton Road
Harborough Magna
Rugby
Warwickshire
CV23 0HG

Trustees

Mr G J Gatward (resigned 5/12/2022)
Mrs C J Mold
Mr J A I Rouse (resigned 5/12/2022)
Mr C P Weetman
Mr R J Wyatt (resigned 5/12/2022)
Mr J S Beaumont (resigned 5/12/2022)
Mr P Doherty
Mr A J Watton
Mr D S D Lodder
Ms H L Church
Mr E J Hunt
Mr G C Minshull
Mr R W Abbey Rural Surveyor (appointed 5/12/2022)
Mr I Beaty Farmer (appointed 5/12/2022)
Mr D Odell (appointed 5/12/2022)

Company Secretary

Mrs S Evans

Independent Examiner

Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 November 2023 and signed on its behalf by:

Mr D S D Lodder - Trustee

Independent Examiner's Report to the Trustees of Kenilworth And District Agricultural Society

Independent examiner's report to the trustees of Kenilworth And District Agricultural Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Harris ACA

Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

7 November 2023

Kenilworth And District Agricultural Society

Statement of Financial Activities (Incorporating an Income and Expenditure Account) For The Year Ended 30 September 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		13,200	17,144
Show and other income	2	140,930	109,579
Investment income	3	1,522	1,258
Total		155,652	127,981
EXPENDITURE ON			
Charitable activities			
Show and other expenditure		129,603	110,301
Governance costs		529	802
Total		130,132	111,103
Net gains/(losses) on investments		(1,833)	(8,256)
NET INCOME		23,687	8,622
RECONCILIATION OF FUNDS			
Total funds brought forward		78,860	70,238
TOTAL FUNDS CARRIED FORWARD		102,547	78,860
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

Kenilworth And District Agricultural Society

Balance Sheet 30 September 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	7	1,073	1,985
Investments	8	-	55,617
		1,073	57,602
CURRENT ASSETS			
Cash at bank		104,861	27,345
CREDITORS			
Amounts falling due within one year	9	(3,387)	(6,087)
NET CURRENT ASSETS		101,474	21,258
TOTAL ASSETS LESS CURRENT LIABILITIES		102,547	78,860
NET ASSETS		102,547	78,860
FUNDS	10		
Unrestricted funds		102,547	78,860
TOTAL FUNDS		102,547	78,860

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 November 2023 and were signed on its behalf by:

Mr D S D Lodder - Trustee

The notes form part of these financial statements

Kenilworth And District Agricultural Society

Notes to the Financial Statements For The Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Website	- 33% on cost

Taxation

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

Fund accounting

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

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

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

2. SHOW AND OTHER INCOME

	2023	2022
	£	£
Show income	137,383	107,531
Crop competitions	212	168
Other income - social	3,335	1,880
	<u>140,930</u>	<u>109,579</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Investment income from managed funds	1,453	1,258
Deposit account interest	69	-
	<u>1,522</u>	<u>1,258</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>912</u>	<u>1,072</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	17,144
Show and other income	109,579
Investment income	1,258
Total	<u>127,981</u>
EXPENDITURE ON	
Charitable activities	
Show and other expenditure	110,301
Governance costs	802
Total	<u>111,103</u>
Net gains/(losses) on investments	<u>(8,256)</u>
NET INCOME	8,622

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

70,238

TOTAL FUNDS CARRIED FORWARD

78,860

7. TANGIBLE FIXED ASSETS

Plant and machinery
£

Website
£

Totals
£

COST

At 1 October 2022 and 30 September 2023

6,631

3,318

9,949

DEPRECIATION

At 1 October 2022

4,646

3,318

7,964

Charge for year

912

-

912

At 30 September 2023

5,558

3,318

8,876

NET BOOK VALUE

At 30 September 2023

1,073

-

1,073

At 30 September 2022

1,985

-

1,985

8. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023

2022

£

£

Trade creditors

-

5,652

Accruals

3,387

435

3,387

6,087

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2023**

10. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	78,860	23,687	102,547
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>78,860</u>	<u>23,687</u>	<u>102,547</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	155,652	(130,132)	(1,833)	23,687
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>155,652</u>	<u>(130,132)</u>	<u>(1,833)</u>	<u>23,687</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	70,238	8,622	78,860
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>70,238</u>	<u>8,622</u>	<u>78,860</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	127,981	(111,103)	(8,256)	8,622
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>127,981</u>	<u>(111,103)</u>	<u>(8,256)</u>	<u>8,622</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2023**

10. MOVEMENT IN FUNDS - continued

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	70,238	32,309	102,547
	<u>70,238</u>	<u>32,309</u>	<u>102,547</u>
TOTAL FUNDS	<u>70,238</u>	<u>32,309</u>	<u>102,547</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	283,633	(241,235)	(10,089)	32,309
	<u>283,633</u>	<u>(241,235)</u>	<u>(10,089)</u>	<u>32,309</u>
TOTAL FUNDS	<u>283,633</u>	<u>(241,235)</u>	<u>(10,089)</u>	<u>32,309</u>

11. RELATED PARTY DISCLOSURES

Mr C P Weetman received an honorarium payment of £2,500 (2022: £1,500) for his services as show director. In addition the accounts include a provision of £1,937 (2022: £2,330) payable to Mr C P Weetman as a bonus based on the income from the 2023 show.

Mrs C J Mold received an honorarium of £250 for her services to Homecraft section of the 2023 show.

Ms H L Church/Mr A J Watton received an honorarium of £1,000 for their services to livestock section of the 2023 show.

Kenilworth And District Agricultural Society

Detailed Statement of Financial Activities For The Year Ended 30 September 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	350	1,020
Donations	9,250	13,515
Gift aid	-	15
Subscriptions	3,600	2,594
	<u>13,200</u>	<u>17,144</u>
Show and other income		
Show income	137,383	107,531
Crop competitions	212	168
Other income - social	3,335	1,880
	<u>140,930</u>	<u>109,579</u>
Investment income		
Investment income from managed funds	1,453	1,258
Deposit account interest	69	-
	<u>1,522</u>	<u>1,258</u>
Total incoming resources	155,652	127,981
EXPENDITURE		
Charitable activities		
Show expenses	120,945	102,019
Social events	2,434	1,728
Crop competitions	354	367
Donations made	100	1,550
Depreciation of plant and machinery	912	1,073
	<u>124,745</u>	<u>106,737</u>
Support costs		
Management		
Office administration costs	4,351	3,649
Finance		
Bank charges	602	342
Governance costs		
Accountancy and legal fees	434	375
Total resources expended	<u>130,132</u>	<u>111,103</u>
Net income before gains and losses	25,520	16,878

This page does not form part of the statutory financial statements

**Kenilworth And District Agricultural
Society**

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2023**

	2023 £	2022 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(1,833)</u>	<u>-</u>
Net income	<u><u>23,687</u></u>	<u><u>16,878</u></u>

This page does not form part of the statutory financial statements

KENILWORTH & DISTRICT AGRICULTURAL SOCIETY

England & Wales - Charity number 1164842

Accounts

REGISTERED COMPANY NUMBER: 03574118 (England and Wales)
REGISTERED CHARITY NUMBER: 1164842

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30 September 2022
for
Kenilworth And District Agricultural
Society

Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

Kenilworth And District Agricultural Society

Contents of the Financial Statements For The Year Ended 30 September 2022

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Kenilworth And District Agricultural Society

Report of the Trustees For The Year Ended 30 September 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are specifically restricted to the following for the public benefit in Kenilworth and the surrounding area ("The district"): (i). to promote, improve and further the interests and understanding of all branches of agriculture in the district; (ii). to encourage all aspects of agricultural work by shows, demonstrations, competitions, exhibitions and instruction classes, and any one of them; (iii). to promote the improvement of the breeding of all classes of livestock; and (iv). such other purposes which may be charitable according to the law of England and Wales as the directors see fit from time to time.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The objectives of the society are to promote the interest and understanding of agriculture for the benefit of the public by hosting an annual agricultural show. Our central location within an urban area allows us to attract both an urban and rural demographic.

The main event and thrust of the society's work is its annual agricultural show, the Kenilworth Show. Attracting an audience from throughout the area with particular emphasis on education. With exhibitions and displays from businesses and organisations involved in agriculture, aimed directly at attracting the interest of the local urban population to give them an insight into agriculture, food and farming.

Throughout the year the society runs various other activities to bring together its members and fundraise through social events and activities. Such examples are the competitions, awards lunch, Nuffield lectures, quiz evenings, cricket matches, farm walks. In addition, the crop competitions alongside the livestock competitions at the annual show are designed to encourage the highest standards of farming amongst local producers.

The society encourages the involvement of and aims to respond to, the needs of younger members of the local farming community. Our latest initiative, in the area of supporting young people coming into the industry, is the Young Farmers Award which will be awarded annually to a young local farmer who 'is able to demonstrate a real knowledge of their area of agriculture; has a great work ethic; is proactive and forward thinking and is a great ambassador for farming and agriculture in the UK' and is deserving recognition for this.

The society also actively supports the work of farming charities. With the farming community coming under increased economic and social pressures the work of these charities is currently more important than ever.

Due to Covid-19 restrictions we were unable to hold an annual show in 2020 and 2021. In 2022 we held a very successful show and with the help of our online ticket sales facility and social media we had a record attendance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association. The Memorandum and Articles were incorporated on 2 June 1998. The Articles were adopted by special resolution dated 7 December 2015. The trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year are set out above. The trustees of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

Recruitment and appointment of new trustees

The trustees are appointed annually at the company's Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03574118 (England and Wales)

Kenilworth And District Agricultural Society

Report of the Trustees For The Year Ended 30 September 2022

Registered Charity number

1164842

Registered office

Home Farm
Pailton Road
Harborough Magna
Rugby
Warwickshire
CV23 0HG

Trustees

Mr G J Gatward
Mrs C J Mold
Mr J A I Rouse
Mr C P Weetman
Mrs K Ellis (resigned 9/12/2021)
Ms S J Lyons (resigned 9/12/2021)
Mr R J Wyatt
Mr J S Beaumont
Mr P Doherty
Mr A J Watton
Mr D S D Lodder
Ms H L Church
Mr E J Hunt (appointed 9/12/2021)
Mr G C Minshull (appointed 9/12/2021)

Company Secretary

Mrs S Evans

Independent Examiner

Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 October 2022 and signed on its behalf by:

Mr R J Wyatt - Trustee

Independent Examiner's Report to the Trustees of Kenilworth And District Agricultural Society

Independent examiner's report to the trustees of Kenilworth And District Agricultural Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Harris ACA
Harris & Clarke LLP
7 Billing Road
Northampton
NORTHAMPTONSHIRE
NN1 5AN

20 October 2022

Kenilworth And District Agricultural Society

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 30 September 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		17,144	1,479
Show and other income	2	109,580	2,941
Investment income	3	1,258	1,730
Total		127,982	6,150
EXPENDITURE ON			
Charitable activities			
Show and other expenditure		110,302	16,501
Governance costs		802	-
Total		111,104	16,501
Net gains/(losses) on investments		(8,256)	2,363
NET INCOME/(EXPENDITURE)		8,622	(7,988)
RECONCILIATION OF FUNDS			
Total funds brought forward		70,238	78,226
TOTAL FUNDS CARRIED FORWARD		78,860	70,238

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Kenilworth And District Agricultural Society

Balance Sheet 30 September 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	1,985	3,057
Investments	8	55,617	62,614
		57,602	65,671
CURRENT ASSETS			
Debtors	9	-	872
Cash at bank		27,345	4,115
		27,345	4,987
CREDITORS			
Amounts falling due within one year	10	(6,087)	(420)
NET CURRENT ASSETS		21,258	4,567
TOTAL ASSETS LESS CURRENT LIABILITIES		78,860	70,238
NET ASSETS		78,860	70,238
FUNDS	11		
Unrestricted funds		78,860	70,238
TOTAL FUNDS		78,860	70,238

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**Kenilworth And District Agricultural
Society**

**Balance Sheet - continued
30 September 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2022 and were signed on its behalf by:

Mr R J Wyatt - Trustee

The notes form part of these financial statements

Kenilworth And District Agricultural Society

Notes to the Financial Statements For The Year Ended 30 September 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Website	- 33% on cost

Taxation

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

Fund accounting

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

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

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

2. SHOW AND OTHER INCOME

	2022	2021
	£	£
Show income	107,531	1,015
Crop competitions	168	222
Other income - social	1,881	1,704
	<u>109,580</u>	<u>2,941</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2022**

3. INVESTMENT INCOME

	2022	2021
	£	£
Investment income from managed funds	<u>1,258</u>	<u>1,730</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>1,072</u>	<u>540</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,479
Show and other income	2,941
Investment income	<u>1,730</u>
Total	<u>6,150</u>
EXPENDITURE ON	
Charitable activities	
Show and other expenditure	16,501
Net gains on investments	<u>2,363</u>
NET INCOME/(EXPENDITURE)	(7,988)
RECONCILIATION OF FUNDS	
Total funds brought forward	78,226
TOTAL FUNDS CARRIED FORWARD	<u><u>70,238</u></u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2022**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Website £	Totals £
COST			
At 1 October 2021 and 30 September 2022	<u>6,631</u>	<u>3,318</u>	<u>9,949</u>
DEPRECIATION			
At 1 October 2021	<u>3,574</u>	<u>3,318</u>	<u>6,892</u>
Charge for year	<u>1,072</u>	<u>-</u>	<u>1,072</u>
At 30 September 2022	<u>4,646</u>	<u>3,318</u>	<u>7,964</u>
NET BOOK VALUE			
At 30 September 2022	<u>1,985</u>	<u>-</u>	<u>1,985</u>
At 30 September 2021	<u>3,057</u>	<u>-</u>	<u>3,057</u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	<u>62,614</u>
Additions	<u>1,259</u>
Revaluations	<u>(8,256)</u>
At 30 September 2022	<u>55,617</u>
NET BOOK VALUE	
At 30 September 2022	<u>55,617</u>
At 30 September 2021	<u>62,614</u>

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>-</u>	<u>872</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	5,652	-
Accruals	435	420
	<u>6,087</u>	<u>420</u>

11. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	70,238	8,622	78,860
	<u>70,238</u>	<u>8,622</u>	<u>78,860</u>
TOTAL FUNDS	<u>70,238</u>	<u>8,622</u>	<u>78,860</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	127,982	(111,104)	(8,256)	8,622
	<u>127,982</u>	<u>(111,104)</u>	<u>(8,256)</u>	<u>8,622</u>
TOTAL FUNDS	<u>127,982</u>	<u>(111,104)</u>	<u>(8,256)</u>	<u>8,622</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	78,226	(7,988)	70,238
	<u>78,226</u>	<u>(7,988)</u>	<u>70,238</u>
TOTAL FUNDS	<u>78,226</u>	<u>(7,988)</u>	<u>70,238</u>

Kenilworth And District Agricultural Society

**Notes to the Financial Statements - continued
For The Year Ended 30 September 2022**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6,150	(16,501)	2,363	(7,988)
	<u>6,150</u>	<u>(16,501)</u>	<u>2,363</u>	<u>(7,988)</u>
TOTAL FUNDS	<u>6,150</u>	<u>(16,501)</u>	<u>2,363</u>	<u>(7,988)</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	78,226	634	78,860
	<u>78,226</u>	<u>634</u>	<u>78,860</u>
TOTAL FUNDS	<u>78,226</u>	<u>634</u>	<u>78,860</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	134,132	(127,605)	(5,893)	634
	<u>134,132</u>	<u>(127,605)</u>	<u>(5,893)</u>	<u>634</u>
TOTAL FUNDS	<u>134,132</u>	<u>(127,605)</u>	<u>(5,893)</u>	<u>634</u>

12. RELATED PARTY DISCLOSURES

Mr C P Weetman received an honorarium payment of £1,500 for his services as show director. In addition the accounts include a provision of £2,330 payable to Mr C P Weetman as a bonus based on the income from the 2022 show.

Mrs C J Mold received an honorarium of £250 for her services to Homecraft section of the 2022 show.

**Kenilworth And District Agricultural
Society**

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,020	-
Donations	13,515	987
Gift aid	15	154
Subscriptions	2,594	338
	<u>17,144</u>	<u>1,479</u>
Show and other income		
Show income	107,531	1,015
Crop competitions	168	222
Other income - social	1,881	1,704
	<u>109,580</u>	<u>2,941</u>
Investment income		
Investment income from managed funds	1,258	1,730
	<u>1,258</u>	<u>1,730</u>
Total incoming resources	127,982	6,150
EXPENDITURE		
Charitable activities		
Show expenses	102,019	10,968
Social events	1,728	1,755
Crop competitions	367	144
Donations made	1,550	-
Depreciation of plant and machinery	1,073	540
	<u>106,737</u>	<u>13,407</u>
Support costs		
Management		
Office administration costs	3,992	2,505
Governance costs		
Accountancy and legal fees	375	589
	<u>375</u>	<u>589</u>
Total resources expended	<u>111,104</u>	<u>16,501</u>
Net income/(expenditure) before gains and losses	16,878	(10,351)
Realised recognised gains and losses		
Carried forward	16,503	(10,940)

This page does not form part of the statutory financial statements

**Kenilworth And District Agricultural
Society**

**Detailed Statement of Financial Activities
For The Year Ended 30 September 2022**

	2022	2021
	£	£
Realised recognised gains and losses		
Brought forward	16,503	(10,940)
Realised gains/(losses) on fixed asset investments	-	2,363
	<hr/>	<hr/>
Net income/(expenditure)	16,878	(7,988)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements