

RIPLEY AND DISTRICT AGRICULTURAL AND HORTICULTURAL SOCIETY LIMITED

England & Wales · Charity number 1167623

Details

Status Registered

Legal form Charitable company

Company number [08451858](#)

Registered 2016-06-13

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

Contact

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Apperley Bridge
Bradford
West Yorkshire
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Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE:1) TO PROMOTE THE ADVANCEMENT OF AGRICULTURE AND HORTICULTURE; AND2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN AGRICULTURE, HORTICULTURE AND ANIMAL HUSBANDRYIN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF AN ANNUAL SHOW

Activities: Ripley and District Agricultural and Horticultural Society Limited operates an annual show and has done for in excess of 160 years. The show is held on the 2nd Sunday in August in Ripley Castle Park by kind permission of Sir Thomas and Lady Ingilby. The show covers a broad spectrum of agricultural, horticultural, equestrian and other major attractions and is run on a full charitable basis.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£83,868	£68,939	-	-
2023-12-31	£80,240	£84,107	-	-
2022-12-31	£64,693	£78,556	-	-
2021-12-31	£1,072	£11,781	-	-
2020-12-31	£6,654	£17,457	-	-

Trustees

Name	Role	Appointed
KATE SMITH		2013-05-22
MARK SMITH		2013-05-22
RICHARD WILLIAM RUSBY		2013-05-22
WILLIAM GEOFFREY WALMSLEY		2013-05-22

RIPLEY AND DISTRICT AGRICULTURAL AND HORTICULTURAL SOCIETY LIMITED

England & Wales - Charity number 1167623

Accounts

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 December 2024

Company number: 08451858

Charity number: 1167623

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

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Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Charity information

President	Sir Thomas Ingilby Bt.	
Trustees	R W Rusby K Smith M Smith W Walmsley	
Principal Officers	C Smith J Walmsley C McLelland T Smith	Chairman Vice-chairman Treasurer Secretary
Charity number	1167623	
Company registration number	08451858	
Principal Office	Cowling Swift & Kitchen 8 Blake Street York YO1 8XJ	
Independent Examiner	B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD	
Bankers	Barclays Bank Plc 1-3 Parliament Street York YO1 8SE	

Ripley and District Agricultural and Horticultural Society Ltd

(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees, who are also directors of Ripley and District Agricultural and Horticultural Society Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Governing instrument

Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity number 1167623 and Company number 08451858.

The company was incorporated on 19 March 2013 and registered with the Charities Commission on 13 June 2016.

The charity's objects and regulations are regulated by the society rules.

Administrative information

The charity number, principal office and the trustees who served during the year and up to the date of this report are set out on page 1.

The trustees are appointed by the committee and other trustees.

Objectives and activities

The objectives of the charity is the furtherance of good animal husbandry, agricultural practice and education.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

Achievements and performance

A successful 2024 show evidenced by a small profit which is a good turnround from the losses in 2022 and 2023 and this also included an unplanned bill for renovation to a bridge on the showfield . This has been achieved by robust management of costs and good attendance on the day.

Financial review

Income totalled £84,300 (2023 - £80,240) during the year and expenditure totalled £80,474 (2023 - £84,107) resulting in a surplus of £3,826 (2023 - deficit of £3,867).

At the Balance sheet date the charity had free reserves of £54,881.

Investment policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

The trustees have established a policy to ensure that there is sufficient funds available for the next financial period.

Statement of trustees' responsibilities

The trustees (who are also directors of Ripley and District Agricultural and Horticultural Society Ltd for the purpose of company law) are responsible for preparing the and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2024

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

The trustees recommend that Mr B Cross ACA remain in office until further notice.

This report was approved by the trustees on 30 April 2025 and signed on their behalf by

R W Rusby
Director

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ripley & District Agricultural and Horticultural Society Ltd.

I report on the financial statements of Ripley & District Agricultural and Horticultural Society Ltd for the year ended 31 December 2024 which are set out on pages 5 to 11.

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 report

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 accounting 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.

.....
B Cross ACA

The Barker Partnership
Chartered Accountants
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

30 April 2025

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Income and endowments from:				
General income	2	76,859	76,859	75,482
Investment income	3	675	675	477
Annual dinner		6,766	6,766	4,281
Total income		<u>84,300</u>	<u>84,300</u>	<u>80,240</u>
Expenditure om:				
General expenses	4	74,079	74,079	80,110
Annual dinner		6,395	6,395	3,997
Total expenditure		<u>80,474</u>	<u>80,474</u>	<u>84,107</u>
Net movement in funds		3,826	3,826	(3,867)
Total funds brought forward		<u>58,467</u>	<u>58,467</u>	<u>62,334</u>
Total funds carried forward		<u>62,293</u>	<u>62,293</u>	<u>58,467</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Balance sheet
as at 31 December 2024

	Notes	£	2024	£	2023	£
Fixed assets						
Tangible assets	5		7,412		7,412	
Current assets						
Barclays Bank high interest account		48,274		47,599		
Barclays Bank community account		3,604		2,706		
Prepayments		3,003		750		
		<u>54,881</u>		<u>51,055</u>		
Net current assets			<u>54,881</u>		<u>51,055</u>	
Net assets			<u>62,293</u>		<u>58,467</u>	
Funds						
Unrestricted income funds	8		<u>62,293</u>		<u>58,467</u>	
Total funds			<u>62,293</u>		<u>58,467</u>	

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by Sections 475(2) and (3)
for the year ended 31 December 2024

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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'.

The financial statements were approved by the board on 30 April 2025 and signed on its behalf by

R W Rusby
Trustee

Company registration number 08451858

Charity registration number 1167623

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd

(A company limited by guarantee)

Notes to financial statements

for the year ended 31 December 2024

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office Cowling Swift & Kitchen, 8 Blake Street, York, YO1 8XJ.

1.1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.2. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and the Companies Act 2006.

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

1.3. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.4. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

In order for the financial statements to show a true and fair view of the charities financial position, the trustees have decided that the whole cost of all assets is charged to the Income and Expenditure Account when the asset is brought into use, net of any grants receivable which are written off against expenditure. This treatment represents a departure from the provisions according to FRS 102 as the assets are not capitalised and depreciated.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2024

2. General income

	Unrestricted funds £	2024 Total £	2023 Total £
Gate receipts	38,964	38,964	38,547
Entry fees	5,431	5,431	4,856
Trade stands and concessions	11,916	11,916	9,852
Commissions	3,973	3,973	5,297
Subscriptions received	6,183	6,183	6,680
Donations	120	120	829
Sponsorships	4,198	4,198	3,540
Catalogue sales	900	900	479
Advertisements	3,040	3,040	2,325
Memebrrship	2,134	2,134	3,077
	<u>76,859</u>	<u>76,859</u>	<u>75,482</u>

3. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest received	675	675	477
	<u>675</u>	<u>675</u>	<u>477</u>

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2024

4. General expenses

	Unrestricted funds £	2024 Total £	2023 Total £
Showground preparation costs	50,223	50,223	54,010
Prizes	6,267	6,267	6,800
Cups and rosettes	2,391	2,391	2,065
Refunds	-	-	230
Advertising	203	203	126
Hospitality, lunches and teas	35	35	40
Judge's expenses	873	873	662
Insurance	1,586	1,586	3,788
Printing	2,528	2,528	2,960
Stationery and office supplies	1,377	1,377	1,183
Donations	1,500	1,500	-
Subscriptions	367	367	302
Accountancy	817	817	1,087
Honoraria	5,107	5,107	5,107
Computer	585	585	1,515
Sundry	220	220	235
	<u>74,079</u>	<u>74,079</u>	<u>80,110</u>

5. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2024 and At 31 December 2024	<u>7,412</u>	<u>7,412</u>
Net book values		
At 31 December 2024	<u>7,412</u>	<u>7,412</u>
At 31 December 2023	<u>7,412</u>	<u>7,412</u>

The Silver Cups were valued in 1992.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2024

6. Employees

Employment costs	2024	2023
	£	£
Honoraria	5,107	5,107

No employee received emoluments of more than £60,000 (2023 : None).

No trustees received or any person connected with them received any remuneration during the year (2023 - £nil).

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2024 as represented by:		
Tangible fixed assets	7,412	7,412
Current assets	54,881	54,881
	<u>62,293</u>	<u>62,293</u>

Unrestricted funds are held and used for future annual shows.

9. Company limited by guarantee

Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

RIPLEY AND DISTRICT AGRICULTURAL AND HORTICULTURAL SOCIETY LIMITED

England & Wales - Charity number 1167623

Accounts

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 December 2023

Company number: 08451858

Charity number: 1167623

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

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Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Charity information

President	Sir Thomas Ingilby Bt.	
Trustees	R W Rusby K Smith M Smith W Walmsley	
Principal Officers	H Shepherd C Smith C McLelland T Smith	Chairman Vice-chairman Treasurer Secretary
Charity number	1167623	
Company registration number	08451858	
Principal Office	Cowling Swift & Kitchen 8 Blake Street York YO1 8XJ	
Independent Examiner	B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD	
Bankers	Barclays Bank Plc 1-3 Parliament Street York YO1 8SE	

Ripley and District Agricultural and Horticultural Society Ltd **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) **for the year ended 31 December 2023**

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees, who are also directors of Ripley and District Agricultural and Horticultural Society Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Governing instrument

Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity number 1167623 and Company number 08451858.

The company was incorporated on 19 March 2013 and registered with the Charities Commission on 13 June 2016.

The charity's objects and regulations are regulated by the society rules.

Administrative information

The charity number, principal office and the trustees who served during the year and up to the date of this report are set out on page 1.

The trustees are appointed by the committee and other trustees.

Objectives and activities

The objectives of the charity is the furtherance of good animal husbandry, agricultural practice and education.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

Achievements and performance

A successful Ripley Show was held on 13th August 2023 with good attendance numbers. The show promoted and educated visitors on both agriculture and horticulture.

Financial review

Income totalled £80,240 (2022 - £64,693) during the year and expenditure totalled £84,107 (2022 - £78,556) resulting in a deficit of £3,867 (2022 - deficit of £13,863).

At the Balance sheet date the charity had reserves of £51,055.

Investment policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

The trustees have established a policy to ensure that there is sufficient funds available for the next financial period.

Statement of trustees' responsibilities

The trustees (who are also directors of Ripley and District Agricultural and Horticultural Society Ltd for the purpose of company law) are responsible for preparing the and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2023

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

The trustees recommend that Mr B Cross ACA remain in office until further notice.

This report was approved by the trustees on 24 May 2024 and signed on their behalf by

R W Rusby
Director

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ripley & District Agricultural and Horticultural Society Ltd.

I report on the financial statements of Ripley & District Agricultural and Horticultural Society Ltd for the year ended 31 December 2023 which are set out on pages 5 to 11.

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 report

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 accounting 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.

.....
B Cross ACA

The Barker Partnership
Chartered Accountants
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

24 May 2024

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Income and endowments from:				
General income	2	75,482	75,482	64,637
Investment income	3	477	477	56
Annual dinner		4,281	4,281	-
Total income		<u>80,240</u>	<u>80,240</u>	<u>64,693</u>
Expenditure om:				
General expenses	4	80,110	80,110	78,556
Annual dinner		3,997	3,997	-
Total expenditure		<u>84,107</u>	<u>84,107</u>	<u>78,556</u>
Net movement in funds		(3,867)	(3,867)	(13,863)
Total funds brought forward		<u>62,334</u>	<u>62,334</u>	<u>76,197</u>
Total funds carried forward		<u>58,467</u>	<u>58,467</u>	<u>62,334</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Balance sheet
as at 31 December 2023

	Notes	£	2023	£	2022	£
Fixed assets						
Tangible assets	5		7,412		7,412	
Current assets						
Barclays Bank high interest account		47,599		53,000		
Barclays Bank community account		2,706		1,134		
Prepayments		750		788		
		<u>51,055</u>		<u>54,922</u>		
Net current assets			<u>51,055</u>		<u>54,922</u>	
Net assets			<u>58,467</u>		<u>62,334</u>	
Funds						
Unrestricted income funds	8		<u>58,467</u>		<u>62,334</u>	
Total funds			<u>58,467</u>		<u>62,334</u>	

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by Sections 475(2) and (3)
for the year ended 31 December 2023

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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'.

The financial statements were approved by the board on 24 May 2024 and signed on its behalf by

R W Rusby
Trustee

Company registration number 08451858

Charity registration number 1167623

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd

(A company limited by guarantee)

Notes to financial statements

for the year ended 31 December 2023

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office Cowling Swift & Kitchen, 8 Blake Street, York, YO1 8XJ.

1.1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.2. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and the Companies Act 2006.

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

1.3. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.4. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

In order for the financial statements to show a true and fair view of the charity's financial position, the trustees have decided that the whole cost of all assets is charged to the Income and Expenditure Account when the asset is brought into use, net of any grants receivable which are written off against expenditure. This treatment represents a departure from the provisions according to FRS 102 as the assets are not capitalised and depreciated.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2023

2. General income

	Unrestricted funds £	2023 Total £	2022 Total £
Gate receipts	38,547	38,547	33,063
Entry fees	4,856	4,856	2,727
Trade stands and concessions	9,852	9,852	10,678
Commissions	5,297	5,297	2,967
Subscriptions received	6,680	6,680	7,412
Donations	829	829	690
Sponsorships	3,540	3,540	2,445
Catalogue sales	479	479	485
Advertisements	2,325	2,325	2,145
Memebrship	3,077	3,077	2,025
	<u>75,482</u>	<u>75,482</u>	<u>64,637</u>

3. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest received	477	477	56
	<u>477</u>	<u>477</u>	<u>56</u>

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2023

4. General expenses

	Unrestricted funds £	2023 Total £	2022 Total £
Showground preparation costs	54,010	54,010	48,165
Prizes	6,800	6,800	6,016
Cups and rosettes	2,065	2,065	2,343
Refunds	230	230	223
Advertising	126	126	436
Hospitality, lunches and teas	40	40	3,603
Judge's expenses	662	662	781
Telephone and sundry	-	-	294
Insurance	3,788	3,788	3,535
Printing	2,960	2,960	4,734
Stationery and office supplies	1,183	1,183	362
Donations	-	-	100
Subscriptions	302	302	226
Accountancy	1,087	1,087	727
Honoraria	5,107	5,107	5,107
Computer	1,515	1,515	1,719
Sundry	235	235	185
	<u>80,110</u>	<u>80,110</u>	<u>78,556</u>

5. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2023 and At 31 December 2023	<u>7,412</u>	<u>7,412</u>
Net book values		
At 31 December 2023	<u>7,412</u>	<u>7,412</u>
At 31 December 2022	<u>7,412</u>	<u>7,412</u>

The Silver Cups were valued in 1992.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2023

6. Employees

Employment costs	2023	2022
	£	£
Honoraria	5,107	5,107

No employee received emoluments of more than £60,000 (2022 : None).

No trustees received or any person connected with them received any remuneration during the year (2022 - £nil).

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2023 as represented by:		
Tangible fixed assets	7,412	7,412
Current assets	51,055	51,055
	<u>58,467</u>	<u>58,467</u>

Unrestricted funds are held and used for future annual shows.

9. Related party transactions

There were no transactions with related parties.

10. Company limited by guarantee

Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

RIPLEY AND DISTRICT AGRICULTURAL AND HORTICULTURAL SOCIETY LIMITED

England & Wales - Charity number 1167623

Accounts

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 December 2022

Company number: 08451858

Charity number: 1167623

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

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Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Charity information

President	Sir Thomas Ingilby Bt.	
Trustees	R W Rusby K Smith M Smith W Walmsley	
Principal Officers	H Shepherd C Smith C McLelland T Smith	Chairman (from 1 January 2023) Vice-chairman (from 1 January 2023) Treasurer Secretary
Charity number	1167623	
Company registration number	08451858	
Principal Office	Cowling Swift & Kitchen 8 Blake Street York YO1 8XJ	
Independent Examiner	B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD	
Bankers	Barclays Bank Plc 1-3 Parliament Street York YO1 8SE	

Ripley and District Agricultural and Horticultural Society Ltd **(A company limited by guarantee)**

Report of the trustees (incorporating the directors' report) **for the year ended 31 December 2022**

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees, who are also directors of Ripley and District Agricultural and Horticultural Society Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Governing instrument

Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity number 1167623 and Company number 08451858.

The company was incorporated on 19 March 2013 and registered with the Charities Commission on 13 June 2016.

The charity's objects and regulations are regulated by the society rules.

Administrative information

The charity number, principal office and the trustees who served during the year and up to the date of this report are set out on page 1.

The trustees are appointed by the committee and other trustees.

Objectives and activities

The objectives of the charity is the furtherance of good animal husbandry, agricultural practice and education.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

Achievements and performance

First Show for 3 years following 2 cancellations due to Covid pandemic. Investment made in online activities to streamline visitor experience including online entries and e ticketing. Significant increases in key costs resulted in a significant loss for the show. A full assessment has been undertaken of income and expenditure to ensure learnings made and actions implemented for future shows.

Financial review

Income totalled £64,693 (2021 - £1,072) during the year and expenditure totalled £78,556 (2021 - £11,781) resulting in a deficit of £13,863 (2021 - deficit of £10,709).

At the Balance sheet date the charity had reserves of £62,334.

Investment policy

The trustees have the power to invest in such assets as they see fit.

Reserves policy

The trustees have established a policy to ensure that there is sufficient funds available for the next financial period.

Statement of trustees' responsibilities

The trustees (who are also directors of Ripley and District Agricultural and Horticultural Society Ltd for the purpose of company law) are responsible for preparing the and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2022

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

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

The trustees recommend that Mr B Cross ACA remain in office until further notice.

This report was approved by the trustees on 16 June 2023 and signed on their behalf by

R W Rusby
Director

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ripley and District Agricultural and Horticultural Society Ltd.

I report on the financial statements of Ripley and District Agricultural and Horticultural Society Ltd for the year ended 31 December 2022 which are set out on pages 6 to 11.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities SORP (FRS102) have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
B Cross ACA
The Barker Partnership
Chartered Accountants
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

16 June 2023

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Income and endowments from:				
General income	2	64,637	64,637	1,065
Investment income	3	56	56	7
Total income		<u>64,693</u>	<u>64,693</u>	<u>1,072</u>
Expenditure on:				
General expenses	4	78,556	78,556	11,781
Total expenditure		<u>78,556</u>	<u>78,556</u>	<u>11,781</u>
Net movement in funds		(13,863)	(13,863)	(10,709)
Total funds brought forward		<u>76,197</u>	<u>76,197</u>	<u>86,906</u>
Total funds carried forward		<u>62,334</u>	<u>62,334</u>	<u>76,197</u>

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Balance sheet
as at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	5		7,412		7,412
Current assets					
Barclays Bank high interest account		53,000		66,053	
Barclays Bank community account		1,134		2,732	
Prepayments		788	-	-	-
			54,922		68,785
Creditors: amounts falling due within one year					
			-		-
Total assets less current liabilities					
			62,334		76,197
Net assets					
			62,334		76,197
Funds					
Unrestricted income funds	8		62,334		76,197
Total funds					
			62,334		76,197

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Balance sheet (continued)

Trustees statements required by Sections 475(2) and (3)
for the year ended 31 December 2022

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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'.

The financial statements were approved by the board on 16 June 2023 and signed on its behalf by

R W Rusby
Trustee

Company registration number 08451858

Charity registration number 1167623

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd

(A company limited by guarantee)

Notes to financial statements

for the year ended 31 December 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office Cowling Swift & Kitchen, 8 Blake Street, York, YO1 8XJ.

1.1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.2. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and the Companies Act 2006.

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

1.3. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.4. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

In order for the financial statements to show a true and fair view of the charity's financial position, the trustees have decided that the whole cost of all assets is charged to the Income and Expenditure Account when the asset is brought into use, net of any grants receivable which are written off against expenditure. This treatment represents a departure from the provisions according to FRS 102 as the assets are not capitalised and depreciated.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2022

2. General income

	Unrestricted funds £	2022 Total £	2021 Total £
Gate receipts	33,063	33,063	-
Entry fees	2,727	2,727	-
Trade stands and concessions	10,678	10,678	370
Subscriptions received	7,412	7,412	-
Sponsors and donations	6,102	6,102	5
Catalogue sales	485	485	-
Advertisements	2,145	2,145	-
Membership	2,025	2,025	690
	<u>64,637</u>	<u>64,637</u>	<u>1,065</u>

3. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Interest and dividends	56	56	7
	<u>56</u>	<u>56</u>	<u>7</u>

4. General expenses

	Unrestricted funds £	2022 Total £	2021 Total £
Showground preparation expenses	48,165	48,165	360
Prizes, cups, rosette's	8,359	8,359	-
Refunds	223	223	325
Advertising	436	436	-
Hospitality, lunches and teas	3,603	3,603	-
Judge's expenses	781	781	-
Postage, telephone and sundry	294	294	129
Insurance	3,535	3,535	3,427
Printing and stationery	5,096	5,096	-
Subscriptions and donations	326	326	231
Accountancy	727	727	709
Honoraria	5,107	5,107	5,107
Computer	1,719	1,719	1,443
Sundry	185	185	50
	<u>78,556</u>	<u>78,556</u>	<u>11,781</u>

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2022

5. Tangible fixed assets	Silver cups	Total
	£	£
Cost/Valuation		
At 1 January 2022 and At 31 December 2022	7,412	7,412
	<u>7,412</u>	<u>7,412</u>
Net book values		
At 31 December 2022	7,412	7,412
	<u>7,412</u>	<u>7,412</u>
At 31 December 2021	7,412	7,412
	<u>7,412</u>	<u>7,412</u>

The Silver Cups were valued in 1992.

6. Employees

Employment costs	2022	2021
	£	£
Honoraria	5,107	5,107
	<u>5,107</u>	<u>5,107</u>

No employee received emoluments of more than £60,000 (2021 : None).

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2022 as represented by:		
Tangible fixed assets	7,412	7,412
Current assets	54,922	54,922
Current liabilities	-	-
	<u>62,334</u>	<u>62,334</u>

Unrestricted funds are held and used for future annual shows.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2022

9. Company limited by guarantee

Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.