

**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**

<b>President</b>	Sir Thomas Ingilby Bt.	
<b>Trustees</b>	R W Rusby K Smith M Smith W Walmsley	
<b>Principal Officers</b>	H Shepherd C Smith C McLelland T Smith	Chairman Vice-chairman Treasurer Secretary
<b>Charity number</b>	1167623	
<b>Company registration number</b>	08451858	
<b>Principal Office</b>	Cowling Swift & Kitchen 8 Blake Street York YO1 8XJ	
<b>Independent Examiner</b>	B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD	
<b>Bankers</b>	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**  
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**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 December 2023**

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>				
General income	2	75,482	75,482	64,637
Investment income	3	477	477	56
Annual dinner		4,281	4,281	-
<b>Total income</b>		<u>80,240</u>	<u>80,240</u>	<u>64,693</u>
<b>Expenditure om:</b>				
General expenses	4	80,110	80,110	78,556
Annual dinner		3,997	3,997	-
<b>Total expenditure</b>		<u>84,107</u>	<u>84,107</u>	<u>78,556</u>
<b>Net movement in funds</b>		(3,867)	(3,867)	(13,863)
Total funds brought forward		<u>62,334</u>	<u>62,334</u>	<u>76,197</u>
<b>Total funds carried forward</b>		<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**  
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**Balance sheet**  
**as at 31 December 2023**

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	5	7,412	7,412
<b>Current assets</b>			
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>
<b>Net current assets</b>		<u>51,055</u>	<u>54,922</u>
<b>Net assets</b>		<u>58,467</u>	<u>62,334</u>
<b>Funds</b>			
Unrestricted income funds	8	<u>58,467</u>	<u>62,334</u>
<b>Total funds</b>		<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**  
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**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**  
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**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 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**  
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**Notes to financial statements**  
**for the year ended 31 December 2023**

**2. General income**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
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
Memebrrship	3,077	3,077	2,025
	<u>75,482</u>	<u>75,482</u>	<u>64,637</u>

**3. Investment income**

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

**Ripley and District Agricultural and Horticultural Society Ltd**  
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**Notes to financial statements**  
**for the year ended 31 December 2023**

**4. General expenses**

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
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**

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

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**Notes to financial statements**  
**for the year ended 31 December 2023**

**6. Employees**

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
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.