

REGISTERED CHARITY NUMBER: 1186093

**WILTSHIRE
AGRICULTURAL
PRESERVATION
GROUP
REPORT OF THE
TRUSTEES AND
UNAUDITED
FINANCIAL
STATEMENTS FOR THE
YEAR ENDED
31 AUGUST 2020**

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

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FOR THE YEAR ENDED 31 AUGUST 2020**

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**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1186093

Principal address

106 Castleview Road
SWINDON
Wiltshire
SN4 0NT

Trustees

Mr M W Liddiard	Trustee	- appointed 5.12.19
Mr N R Banks	Trustee	- appointed 5.12.19
Mr A J Vickery	Trustee	- appointed 25.8.20

Independent examiner

Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

COMMENCEMENT OF ACTIVITIES

The Wiltshire Agricultural Preservation Group was first formed in 1974, the group was formally registered as a charity on 1st November 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The charity has procedures and policies in place in line with recommendations from the Small Charities Coalition.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public primarily but not exclusively the inhabitants of Wiltshire of obsolete or interesting agricultural plant, machinery and agricultural practices of all types by:

- A) Hosting annual events in order to preserve rural and cultural traditions and heritage.
- B) Providing educational site visits and educational talks / programmes.

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

The main activity and source of funding for the charity is the annual Wiltshire Steam and Vintage Rally which is held annually in June. In addition to this, the charity also holds monthly meetings for its members often with guest speakers, an annual tractor road run and an annual ploughing match / working weekend.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Unfortunately, due to the impact of the Covid-19 pandemic, the charity was unable to hold any significant events during the period ended 31st August 2020, we were however able to organise a successful tractor road run in September 2020. During the year the group also made a donation of £1,000 to the Great Western Hospital Brighter Futures Covid Fund.

Fundraising activities

Unfortunately, due to the impact of the Covid-19 pandemic, the charity was unable to hold any fundraising activities during the period ended 31st August 2020.

FINANCIAL REVIEW

Reserves policy

It is the aim of the trustees to maintain at least equal to 2 years' worth of expenses required to stage the Wiltshire Steam and Vintage Rally.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4 June 2021 and signed on its behalf by:



Mr M W Liddiard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

I report on the accounts for the year ended 31 August 2020, which are set out on pages four to ten.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

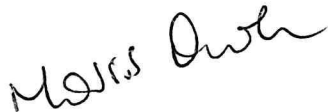
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Morris Owen
Morris Owen
Chartered Accountants
43-45 Devizes Road
SWINDON
Wiltshire
SN1 4BG

Date: 07.07.2021

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

		2020 Unrestricted funds £	2019 Total funds £
INCOMING RESOURCES	Notes		
Incoming resources from generated funds			
Voluntary income	2	1,365	1,001
Activities for generating funds	3	1,629	34,010
Total incoming resources		2,994	35,011
RESOURCES EXPENDED			
Costs of generating funds			
Fundraising trading: cost of goods sold and other costs	4	109	2,459
Charitable activities			
Charity		3,969	25,578
Other resources expended		6,632	8,933
Total resources expended		10,710	36,970
NET INCOMING/(OUTGOING) RESOURCES		(7,716)	(1,959)
RECONCILIATION OF FUNDS			
Total funds brought forward		67,308	69,267
TOTAL FUNDS CARRIED FORWARD		59,592	67,308
CONTINUING OPERATIONS			
All incoming resources and resources expended arise from continuing activities.			

The notes form part of these financial statements

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**BALANCE SHEET
AT 31 AUGUST 2020**

		2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	5,841	8,423
CURRENT ASSETS			
Stocks	7	2,803	2,803
Debtors	8	-	100
Cash at bank and in hand		51,548	59,145
		54,351	62,048
CREDITORS			
Amounts falling due within one year	9	(600)	(3,163)
NET CURRENT ASSETS		53,751	58,885
TOTAL ASSETS LESS CURRENT LIABILITIES		59,592	67,308
NET ASSETS		59,592	67,308
FUNDS	10		
Unrestricted funds		59,592	67,308
TOTAL FUNDS		59,592	67,308

The notes form part of these financial statements

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**BALANCE SHEET - CONTINUED
AT 31 AUGUST 2020**

The financial statements were approved by the Board of Trustees on 4 June 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M. Liddiard', with a small mark at the end of the signature.

Mr M W Liddiard -Trustee

The notes form part of these financial statements

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 & equipment	- 15% on reducing balance
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. VOLUNTARY INCOME

	2020	2019
	£	£
Donations	<u>1,365</u>	<u>1,001</u>

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020**

3. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Event income	456	32,691
Subscriptions & group meetings	1,173	1,319
	<u>1,629</u>	<u>34,010</u>

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2020	2019
	£	£
Support costs	109	2,459
	<u>109</u>	<u>2,459</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. TANGIBLE FIXED ASSETS

	Plant & equipment £
COST	
At 1 September 2019	8,423
Additions	100
Disposals	(1,659)
	<u>6,864</u>
At 31 August 2020	<u>6,864</u>
DEPRECIATION	
Charge for year	1,272
Eliminated on disposal	(249)
	<u>1,023</u>
At 31 August 2020	<u>1,023</u>
NET BOOK VALUE	
At 31 August 2020	<u>5,841</u>
At 31 August 2019	<u>8,423</u>

7. STOCKS

	2020	2019
	£	£
Stocks	2,803	2,803
	<u>2,803</u>	<u>2,803</u>

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	-	100
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	600	3,163
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	67,308	(7,716)	59,592
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>67,308</u>	<u>(7,716)</u>	<u>59,592</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,994	(10,710)	(7,716)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,994</u>	<u>(10,710)</u>	<u>(7,716)</u>

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted Funds			
General fund	69,267	(1,959)	67,308
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>69,267</u>	<u>(1,959)</u>	<u>67,308</u>

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,011	(36,970)	(1,959)
TOTAL FUNDS	<u>35,011</u>	<u>(36,970)</u>	<u>(1,959)</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	69,267	(9,675)	59,592
TOTAL FUNDS	<u>69,267</u>	<u>(9,675)</u>	<u>59,592</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 £	Movement in funds £
Unrestricted funds			
General fund	38,005	(47,680)	(9,675)
TOTAL FUNDS	<u>38,005</u>	<u>(47,680)</u>	<u>(9,675)</u>

11. RELATED PARTY DISCLOSURES

There are no related party transactions or balances to report for the year ended 31 August 2020

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,365	1,001
Activities for generating funds		
Event income	456	32,691
Subscriptions & group meetings	1,173	1,319
	<u>1,629</u>	<u>34,010</u>
Total incoming resources	2,994	35,011
RESOURCES EXPENDED		
Charitable activities		
Hire of equipment	258	4,463
Haulage	-	300
Site services	3,258	8,645
Other event costs	91	3,494
Repairs and renewals	70	16
Room hire and monthly meetings	560	1,410
Attendance	-	2,050
Security	-	2,200
First aid cover	-	2,100
Entertainment	-	400
Commentators	-	500
	<u>4,237</u>	<u>25,578</u>
Other resources expended		
Donations	1,050	6,030
Support costs		
Management		
Subscriptions	120	150
Insurance	634	1,202
Postage and stationery	1,474	2,586
Advertising	109	920
	<u>2,337</u>	<u>4,858</u>
Other		
Depreciation of tangible fixed assets	1,272	-
Loss on disposal	1,210	-
	<u>2,482</u>	<u>-</u>

This page does not form part of the statutory financial statements

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	2020	2019
	£	£
Governance		
Accountancy and legal fees	604	504
Total resources expended	10,710	36,970
 Net expenditure	 <u>(7,716)</u>	 <u>(1,959)</u>

This page does not form part of the statutory financial statements