

REGISTERED CHARITY NUMBER: 1186093

WILTSHIRE AGRICULTURAL PRESERVATION  
GROUP

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST AUGUST 2023

WILTSHIRE AGRICULTURAL PRESERVATION  
GROUP

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FOR THE YEAR ENDED 31ST AUGUST 2023

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WILTSHIRE AGRICULTURAL PRESERVATION  
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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2023

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The trustees present their report with the financial statements of the charity for the year ended 31st August 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

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.

##### 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

During the 2023 the Wiltshire Agricultural Preservation Group held 2 fundraising events, the main event being as always the Wiltshire Steam and Vintage Rally at Lydiard Park, the show was very well attended by exhibitors and the feedback received from our exhibitors was good, Unfortunately we did not receive the visitor numbers we had hoped this was possibly due to the weather over the 2 days with the Saturday being hot and humid to start followed by a large storm in the afternoon and the Sunday starting off on Sunday. We were once again given the privilege of a flypast from the Battle of Britain Memorial flight on both days, and on the Saturday we had the added bonus of a flypast from the Red Arrows.

The second fund raising event was a Christmas vintage vehicle road run which raised a couple of hundred pounds for charity funds and was well supported by local vintage vehicle owners.

##### Fundraising activities

The only fundraising activity that we held during the year was the Wiltshire Steam and Vintage rally at Lydiard Park.

#### FINANCIAL REVIEW

##### Financial position

Unfortunately the charities position is not brilliant following the losses from both the 2022 and 2023 Wiltshire Steam and Vintage Rally, the trustees and governing committee have made great strides to reduce the costs associated with the 2024 show, but it is going to be several years before the charity is in the same position as it was before the 2022 rally

##### 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.

WILTSHIRE AGRICULTURAL PRESERVATION  
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REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST AUGUST 2023

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FUTURE PLANS

The charity intends to run further small fundraising events during the 2023/2024 financial year, with both Christmas and Easter vintage vehicle road runs planned, as well as 2 Father Christmas tours one around Chiseldon and one around Wiltshire in the lead up to Christmas where Father Christmas and his sleigh will be pulled around the behind a vintage tractor.

We also plan to run the Wiltshire Steam and Vintage Rally again in 2024 at its new home of Broad Town brewery, planning is well underway for this and at present costs are indicated to be significantly less than for the last 2 years, with significant savings being made by not having to security fence the show area or pay for the rent of the show field, these 2 items alone were approx £15,000 for the 2023 show.

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 has procedures and policies in place in line with recommendations from the Small Charities Coalition.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1186093

Principal address

PO Box 4269  
Calne  
Wiltshire  
SN11 7AZ

Trustees

Mr M W Liddiard Trustee  
Mr N R Banks Trustee  
Mr A J Vickery Trustee  
Mr K Dickens (appointed 1.10.23)  
Ms L Upton (appointed 1.10.23)  
Mr W Sherman (appointed 1.10.23)  
Mr N Wood (appointed 1.9.23)

Independent Examiner

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

Approved by order of the board of trustees on 29th May 2024 and signed on its behalf by:



Mr M W Liddiard - Trustee

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

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Independent examiner's report to the trustees of Wiltshire Agricultural Preservation Group  
I report to the charity trustees on my examination of the accounts of Wiltshire Agricultural Preservation Group (the Trust) for the year ended 31st August 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ian Sumbler FCCA

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

Date:

WILTSHIRE AGRICULTURAL PRESERVATION  
GROUP

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2023

		2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		897	200
Other trading activities	2	<u>38,737</u>	<u>42,340</u>
Total		<u>39,634</u>	<u>42,540</u>
EXPENDITURE ON			
Charitable activities			
Charity expenditure		<u>59,479</u>	<u>62,069</u>
NET INCOME/(EXPENDITURE)		(19,845)	(19,529)
RECONCILIATION OF FUNDS			
Total funds brought forward		38,834	58,363
TOTAL FUNDS CARRIED FORWARD		<u><u>18,989</u></u>	<u><u>38,834</u></u>

The notes form part of these financial statements

WILTSHIRE AGRICULTURAL PRESERVATION  
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STATEMENT OF FINANCIAL POSITION  
31ST AUGUST 2023

		2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS	Notes		
Intangible assets	6	48	104
Tangible assets	7	3,912	4,653
		<u>3,960</u>	<u>4,757</u>
CURRENT ASSETS			
Stocks	8	1,755	1,680
Debtors	9	605	1,051
Cash at bank		13,731	32,157
		<u>16,091</u>	<u>34,888</u>
CREDITORS			
Amounts falling due within one year	10	(1,062)	(811)
NET CURRENT ASSETS		<u>15,029</u>	<u>34,077</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,989	38,834
NET ASSETS		<u>18,989</u>	<u>38,834</u>
FUNDS	11		
Unrestricted funds		18,989	38,834
TOTAL FUNDS		<u>18,989</u>	<u>38,834</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29th May 2024 and were signed on its behalf by:



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 31ST AUGUST 2023

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**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.

**Patents**

Patents are being amortised on a straight line basis over their estimated economic life of 3 years.

**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
Computer equipment	- 33% on cost

**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.



WILTSHIRE AGRICULTURAL PRESERVATION  
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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Event income	38,727	42,230
Subscriptions & group meetings	10	110
	<u>38,737</u>	<u>42,340</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2023 nor for the year ended 31st August 2022.

Trustees' expenses

During the year, trustees were reimbursed a total of £1861 (2022 £6892) for charity expenses paid privately. These expenses relate to event costs such as hire of equipment, advertising, payment for first aiders amongst others.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	200
Other trading activities	<u>42,340</u>
Total	<u>42,540</u>
EXPENDITURE ON	
Charitable activities	
Charity expenditure	<u>62,069</u>
NET INCOME/(EXPENDITURE)	(19,529)
RECONCILIATION OF FUNDS	
Total funds brought forward	58,363
TOTAL FUNDS CARRIED FORWARD	<u><u>38,834</u></u>

WILTSHIRE AGRICULTURAL PRESERVATION  
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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

5. INDEPENDENT EXAMINER FEES

	2023 £	2022 £
Statutory accounts production & external scrutiny	1,060	1,020
	<u>1,060</u>	<u>1,020</u>

6. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 1st September 2022 and 31st August 2023	170
AMORTISATION	
At 1st September 2022	66
Charge for year	56
	<u>122</u>
At 31st August 2023	<u>122</u>
NET BOOK VALUE	
At 31st August 2023	48
At 31st August 2022	<u>104</u>

7. TANGIBLE FIXED ASSETS

	Plant & equipment £	Computer equipment £	Totals £
COST			
At 1st September 2022 and 31st August 2023	7,090	162	7,252
DEPRECIATION			
At 1st September 2022	2,501	98	2,599
Charge for year	688	53	741
	<u>3,189</u>	<u>151</u>	<u>3,340</u>
At 31st August 2023	<u>3,189</u>	<u>151</u>	<u>3,340</u>
NET BOOK VALUE			
At 31st August 2023	3,901	11	3,912
At 31st August 2022	<u>4,589</u>	<u>64</u>	<u>4,653</u>

WILTSHIRE AGRICULTURAL PRESERVATION  
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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

8.	STOCKS		2023 £	2022 £
	Stocks		<u>1,755</u>	<u>1,680</u>
9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023 £	2022 £
	Prepayments and accrued income		<u>605</u>	<u>1,051</u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023 £	2022 £
	Other creditors		<u>1,062</u>	<u>811</u>
11.	MOVEMENT IN FUNDS			
		At 1.9.22 £	Net movement in funds £	At 31.8.23 £
	Unrestricted funds			
	General fund	38,834	(19,845)	18,989
		<u>38,834</u>	<u>(19,845)</u>	<u>18,989</u>
	TOTAL FUNDS	<u>38,834</u>	<u>(19,845)</u>	<u>18,989</u>
	Net movement in funds, included in the above are as follows:			
		Incoming resources £	Resources expended £	Movement in funds £
	Unrestricted funds			
	General fund	39,634	(59,479)	(19,845)
		<u>39,634</u>	<u>(59,479)</u>	<u>(19,845)</u>
	TOTAL FUNDS	<u>39,634</u>	<u>(59,479)</u>	<u>(19,845)</u>
	Comparatives for movement in funds			
		At 1.9.21 £	Net movement in funds £	At 31.8.22 £
	Unrestricted funds			
	General fund	58,363	(19,529)	38,834
		<u>58,363</u>	<u>(19,529)</u>	<u>38,834</u>
	TOTAL FUNDS	<u>58,363</u>	<u>(19,529)</u>	<u>38,834</u>

WILTSHIRE AGRICULTURAL PRESERVATION  
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NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST AUGUST 2023

11. 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	42,540	(62,069)	(19,529)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>42,540</u>	<u>(62,069)</u>	<u>(19,529)</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	58,363	(39,374)	18,989
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>58,363</u>	<u>(39,374)</u>	<u>18,989</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	82,174	(121,548)	(39,374)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>82,174</u>	<u>(121,548)</u>	<u>(39,374)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2023.

WILTSHIRE AGRICULTURAL PRESERVATION  
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	897	200
Other trading activities		
Event income	38,727	42,230
Subscriptions & group meetings	10	110
	<u>38,737</u>	<u>42,340</u>
Total incoming resources	39,634	42,540
<b>EXPENDITURE</b>		
Charitable activities		
Advertising	1,029	758
Hire of equipment	20,953	18,719
Haulage	350	1,055
Site services	5,558	13,329
Hire of site	6,384	6,420
Attendance	3,200	1,690
Security	6,098	5,508
First aid cover	3,899	3,100
Entertainment	300	600
Commentators	350	350
Other event costs	6,947	6,913
	<u>55,068</u>	<u>58,442</u>
Support costs		
Management		
Insurance	1,535	984
Postage and stationery	685	450
	<u>2,220</u>	<u>1,434</u>
Finance		
Bank charges	121	170
Other		
Amortisation of intangible fixed assets	56	56
Depreciation of tangible fixed assets	742	834
Loss on disposal of fixed assets	-	293
	<u>798</u>	<u>1,183</u>

This page does not form part of the statutory financial statements

WILTSHIRE AGRICULTURAL PRESERVATION  
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DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2023

	2023 £	2022 £
Other		
Governance costs		
Accountancy and legal fees	1,272	840
Total resources expended	<u>59,479</u>	<u>62,069</u>
Net expenditure	<u>(19,845)</u>	<u>(19,529)</u>

This page does not form part of the statutory financial statements