

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024**

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

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FOR THE YEAR ENDED 31ST AUGUST 2024**

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WILTSHIRE AGRICULTURAL PRESERVATION GROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31st August 2024. 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 and hold seasonal tractor road runs and a illuminated Christmas road run.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2024 the Wiltshire Agricultural Preservation Group held its main fundraising event at Broad Town Brewery . The site looked promising with great local connections to the M4, Swindon, Devizes and many more local villages . Unfortunately the weather on the lead up to the event was not so kind which in turn caused the ground to remain soft . Despite this we had a vast amount of exhibits turn up including a tank from the local REMI Museum . The show was well attended by the public and although on site vehicle movement was restricted the public seemed to enjoy the displays .

The next event was a Halloween road run that started from the sustain farm shop in Royal Wootton Bassett. This event was well attended by a selection of tractors and other vintage vehicles with some great costumes.

The final events of the year were the Christmas road runs , the two main road runs started from the sustain farm shop travelling through Royal Wootton Bassett and through to Calne and other small villages . On the evening of this event there was a further illuminated road run through the streets of Royal Wootton Bassett . This event was greatly received by local residents and all streets were lined with onlookers. There were a further three Christmas road runs with just a tractor sleigh, Father Christmas and his elves and a Thames trader following behind with music and inflatables. These road runs were in Chiseldon , Wichelstowe and then Wroughton on Christmas eve, again streets were lined with happy children and cheerful adult .

The committee have really showed great work ethic communication and a love for educating further generations of enthusiasts

Fundraising activities

The main fundraiser was the rally at BroadTown Brewery followed by six road runs. The six road runs included one for Haloween in October, four Christmas road runs in December and finally an Easter themed road run in April.

FINANCIAL REVIEW

Financial position

Unfortunately the charity's position has still not greatly improved following the losses from the shows held at Lydiard park. However there is a strong governing committee and trustees that understand the financial situation and are striving to achieve more fundraising events and as always reduce rally costs where possible .

The charity will recover but it will be a slow process over coming years with ever increasing costs year to year.

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2024**

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

FUTURE PLANS

The charity intends to run its annual rally at its new home in Devizes in the coming years. Having a stable show site again should help to increase fund raising. The charity also intends to continue with its successful seasonal road runs and introduce a quarterly sort out bring and buy sales of vintage goods and machinery bringing further funds to the charity.

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

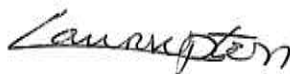
Trustees

Mr M W Liddiard Trustee
Mr N R Banks Trustee (resigned 28.3.24)
Mr K Dickens Trustee (appointed 1.10.23) (resigned 29.5.24)
Ms L Upton (appointed 1.10.23)
Mr W Sherman (appointed 1.10.23) (resigned 29.5.24)
Mr N Wood (appointed 1.9.23) (resigned 29.5.24)
Ms H Daniell (appointed 1.6.24)

Independent Examiner

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

Approved by order of the board of trustees on 9th September 2025 and signed on its behalf by:



Ms L Upton - Trustee

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

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 2024.

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.



Jenna Proberts FCA CTA

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

Date: 10 September 2024

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024**

		2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		3,006	897
Other trading activities	2	23,076	38,737
Total		26,082	39,634
EXPENDITURE ON Charitable activities			
Charity expenditure		18,626	59,479
NET INCOME/(EXPENDITURE)		7,456	(19,845)
RECONCILIATION OF FUNDS			
Total funds brought forward		18,989	38,834
TOTAL FUNDS CARRIED FORWARD		26,445	18,989

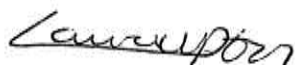
The notes form part of these financial statements

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**STATEMENT OF FINANCIAL POSITION
31ST AUGUST 2024**

		2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS	Notes		
Intangible assets	6	-	48
Tangible assets	7	4,035	3,912
		4,035	3,960
CURRENT ASSETS			
Stocks	8	-	1,755
Debtors	9	516	605
Cash at bank		23,029	13,731
		23,545	16,091
CREDITORS			
Amounts falling due within one year	10	(1,135)	(1,062)
NET CURRENT ASSETS		22,410	15,029
TOTAL ASSETS LESS CURRENT LIABILITIES		26,445	18,989
NET ASSETS		26,445	18,989
FUNDS	11		
Unrestricted funds		26,445	18,989
TOTAL FUNDS		26,445	18,989

The financial statements were approved by the Board of Trustees and authorised for issue on 9th September 2025 and were signed on its behalf by:



Ms L Upton - Trustee

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024**

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
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Event income	23,076	38,727
Subscriptions & group meetings	-	10
	<u>23,076</u>	<u>38,737</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Trustees' expenses

During the year, trustees were reimbursed a total of £2,159 (2023 £1,861) 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	897
Other trading activities	38,737
Total	<u>39,634</u>
EXPENDITURE ON	
Charitable activities	
Charity expenditure	<u>59,479</u>
NET INCOME/(EXPENDITURE)	(19,845)
RECONCILIATION OF FUNDS	
Total funds brought forward	38,834
TOTAL FUNDS CARRIED FORWARD	<u><u>18,989</u></u>

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2024**

5. INDEPENDENT EXAMINER FEES

	2024 £	2023 £
Statutory accounts production & external scrutiny	1,152	1,060
	1,152	1,060

6. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 1st September 2023 and 31st August 2024	170
AMORTISATION	
At 1st September 2023	122
Charge for year	48
At 31st August 2024	170
NET BOOK VALUE	
At 31st August 2024	-
At 31st August 2023	48

7. TANGIBLE FIXED ASSETS

	Plant & equipment £	Computer equipment £	Totals £
COST			
At 1st September 2023	7,090	162	7,252
Additions	2,048	148	2,196
Disposals	(3,024)	(162)	(3,186)
At 31st August 2024	6,114	148	6,262
DEPRECIATION			
At 1st September 2023	3,189	151	3,340
Charge for year	525	23	548
Eliminated on disposal	(1,499)	(162)	(1,661)
At 31st August 2024	2,215	12	2,227
NET BOOK VALUE			
At 31st August 2024	3,899	136	4,035
At 31st August 2023	3,901	11	3,912

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2024**

8. STOCKS

	2024	2023
	£	£
Stocks	-	1,755
	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	516	605
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	1,135	1,062
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At
	£	£	31.8.24 £
Unrestricted funds			
General fund	18,989	7,456	26,445
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>18,989</u>	<u>7,456</u>	<u>26,445</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,082	(18,626)	7,456
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>26,082</u>	<u>(18,626)</u>	<u>7,456</u>

Comparatives for 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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>38,834</u>	<u>(19,845)</u>	<u>18,989</u>

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2024**

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	39,634	(59,479)	(19,845)
TOTAL FUNDS	<u>39,634</u>	<u>(59,479)</u>	<u>(19,845)</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	38,834	(12,389)	26,445
TOTAL FUNDS	<u>38,834</u>	<u>(12,389)</u>	<u>26,445</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	65,716	(78,105)	(12,389)
TOTAL FUNDS	<u>65,716</u>	<u>(78,105)</u>	<u>(12,389)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2024.

**WILTSHIRE AGRICULTURAL PRESERVATION
GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,006	897
Other trading activities		
Event income	23,076	38,727
Subscriptions & group meetings	-	10
	<u>23,076</u>	<u>38,737</u>
Total incoming resources	26,082	39,634
EXPENDITURE		
Charitable activities		
Advertising	139	1,029
Sundries	38	-
Hire of equipment	6,205	20,953
Haulage	300	350
Site services	-	5,558
Hire of site	1,000	6,384
Attendance	800	3,200
Security	-	6,098
First aid cover	-	3,899
Entertainment	-	300
Commentators	350	350
Other event costs	4,031	6,947
	<u>12,863</u>	<u>55,068</u>
Support costs		
Management		
Insurance	1,488	1,535
Postage and stationery	721	685
	<u>2,209</u>	<u>2,220</u>
Finance		
Bank charges	281	121
Other		
Amortisation of intangible fixed assets	48	56
Depreciation of tangible fixed assets	548	742
Loss on disposal	1,525	-
	<u>2,121</u>	<u>798</u>
Governance costs		
Accountancy and legal fees	1,152	1,272
Total resources expended	18,626	59,479
Net income/(expenditure)	7,456	(19,845)

This page does not form part of the statutory financial statements