
West Grinstead & District Ploughing & Agricultural Society

Annual report and unaudited financial statements

For the period ended 30 April 2025

Charity registration no. 1207164

Company Registration No. CE035367 (England And Wales)

West Grinstead & District Ploughing & Agricultural Society

Legal and administrative information

Trustees	Mr H W Passmore	(Appointed 22 February 2024)
	Mr F De Boer	(Appointed 22 February 2024)
	Mr R B Allan	(Appointed 22 February 2024)
	Mr J M Ford	(Appointed 22 February 2024)
	Mr C A Modi	(Appointed 22 February 2024)
	Mr G C Evans	(Appointed 22 February 2024)
	Mr T J Bennett	(Appointed 22 February 2024)
	Ms F E I M S Elliott	(Appointed 22 February 2024)
	Mr T J Martin	(Appointed 22 February 2024)
	Ms D E Verrall	(Appointed 22 February 2024)
Hon Secretaries	Mr R B Allan	
	Ms F E I M S Elliott	
Charity number	1207164	
Company number	CE035367	
Principal address	H J Burt & Son 53 High Street Steyning West Sussex BN44 3RE	
Registered office	H J Burt & Son 53 High Street Steyning West Sussex BN44 3RE	
Independent examiner	Ayres Bright Vickers Limited Bishopstone 36 Crescent Road Worthing West Sussex BN11 1RL	
Bankers	HSBC Bank plc 21 High Street Storrington West Sussex RH20 4DR	

West Grinstead & District Ploughing & Agricultural Society

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West Grinstead & District Ploughing & Agricultural Society

Trustees' report (including directors' report)

For the period ended 30 April 2025

The trustees present their annual report and financial statements for the period ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the CIO are:

1. To promote, advance and improve for the benefit of public agriculture, horticulture, viticulture and forestry and rural crafts and skills related to those sectors by the improvement of livestock and the demonstration and showing of livestock, machinery, crafts, products, methods and processes connected with agriculture horticulture, viticulture, forestry and education in those sectors, in particular by the holding of an annual show in West Sussex, or by such other means as the trustees may determine.
2. The advancement of education and training in agriculture, forestry, horticulture and viticulture, in particular through:
 - a. the award of grant of financial assistance to support people of limited financial means to pursue recognised courses of study; and
 - b. collaborating with schools, colleges and community groups to assist with farm and such other site visits designed to support learning in these areas.

The work of the Society began in 2024, carrying on the good work undertaken by the previous unincorporated society, the closing funds of which were donated to the charity on its incorporation.

In furtherance of these objectives the Society seeks:

1. **To promote excellence in agriculture, horticulture, viticulture, and forestry**, and to encourage good practice and innovation across these sectors.
2. **To preserve and promote traditional rural crafts and skills**, helping to maintain and celebrate rural heritage.
3. **To improve public understanding and appreciation of farming and countryside industries**, through demonstrations, exhibitions, and educational events such as the annual show and ploughing match.
4. **To advance education and training** in agriculture, horticulture, forestry, and viticulture, particularly for those with limited financial means.
5. **To provide bursaries and financial support** to individuals undertaking recognised courses that build practical and technical skills relevant to rural industries.
6. **To collaborate with schools, colleges, and community groups** to promote learning about food production, the environment, and rural life.
7. **To inspire young people** to explore careers and opportunities in agriculture and the countryside.
8. **To foster community engagement and pride** in local farming, countryside management, and rural traditions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

During the period, the charity delivered a range of activities designed to promote excellence, education, and engagement across the agricultural and rural sectors, in line with its charitable objects.

Field Competitions and Rural Skills Promotion

Field competitions were held throughout the summer on local farms, aimed at encouraging excellence and good agricultural practice. The charity's annual ploughing match and show day featured a variety of competitions and demonstrations, including ploughing and cultivation, hedge laying, and fencing. Stands also showcased traditional rural crafts such as bee keeping, hurdle making, and other countryside skills. Livestock demonstrations, featuring cattle and sheep, further contributed to public understanding and appreciation of farming and animal husbandry.

West Grinstead & District Ploughing & Agricultural Society

Trustees' report (including directors' report) (continued)

For the period ended 30 April 2025

Public Engagement and Education

A "Meet the Farmer" stand was featured at the annual ploughing match, particularly aimed at engaging children and families. Visitors were able to speak directly with farmers and learn more about modern agriculture. Bursary recipients were invited to attend and explain how the charity's support had benefited their studies and career development.

The charity continued to foster strong links with local schools. Winners of the annual Schools Crop Growing Competition were recognised at the ploughing match, with pupils attending to receive their awards. A total of seven schools participated in this year's competition. Financial assistance was also provided to support school transport for farm visits at Goffs Farm, Southwater, enabling children to experience farming first-hand.

Education and Training Support

The charity's bursary scheme continued to provide valuable assistance to individuals pursuing training in agricultural and forestry skills. This year, bursary funding supported courses in telehandler operation and chainsaw use, helping recipients to gain practical qualifications essential to their work and future careers.

Achievements and performance

Throughout the period under review, the Society maintained engagement with the local and wider community.

Specifically, the following are highlights:

The annual ploughing match attracted around **4,000 attendees**, including volunteers, exhibitors, competitors, and members of the public, reflecting strong community engagement and growing interest in rural life and agriculture.

Field and show competitions successfully promoted good agricultural practice and showcased both traditional and modern farming techniques.

The "Meet the Farmer" initiative effectively engaged young people and families, fostering greater awareness and appreciation of farming and food production.

Seven schools participated in the crop growing competition, strengthening the charity's educational outreach and partnerships with local schools.

Pupils attending the show day gained valuable hands-on experience and recognition for their achievements in growing and cultivating crops.

The bursary programme continued to deliver measurable impact, enabling individuals to complete accredited training and improve their employability within the rural sector.

Support for school transport ensured inclusive access to educational farm visits for pupils who might otherwise have been unable to attend.

Through these combined activities and outcomes, the charity has made demonstrable progress in advancing its aims of promoting excellence in agriculture and rural crafts, and supporting education and training within the sector.

Financial review

In 2025 our income from investments, activities and donations was more than the cost of our charitable activities and for this period we had a cash flow surplus of £84,621.

The state of our balance sheet and accounts is healthy and we are well positioned to meet the demands of the current challenging economic environment. The total reserves of the charity at the year end was £84,771.

West Grinstead & District Ploughing & Agricultural Society

Trustees' report (including directors' report) (continued)

For the period ended 30 April 2025

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

Structure, governance and management

The charity is a company limited by guarantee, established by the creation of an association constitution which was adopted on 22 February 2024.

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr H W Passmore	(Appointed 22 February 2024)
Mr F De Boer	(Appointed 22 February 2024)
Mr R B Allan	(Appointed 22 February 2024)
Mr J M Ford	(Appointed 22 February 2024)
Mr C A Modi	(Appointed 22 February 2024)
Mr G C Evans	(Appointed 22 February 2024)
Mr T J Bennett	(Appointed 22 February 2024)
Ms F E I M S Elliott	(Appointed 22 February 2024)
Mr T J Martin	(Appointed 22 February 2024)
Ms D E Verrall	(Appointed 22 February 2024)

Trustees are elected from the membership in accordance with the charity's constitution.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The officers who manage the charity are as follows:

Mr T J Martin	Chairman
Ms D E Verrall	Vice Chairman
Mr R B Allan	Joint Hon Secretary
Ms F E I M S Elliott	Joint Hon Secretary
Mr J M Ford	Hon Treasurer

The trustees' report was approved by the Board of Trustees.

frans de boer

Mr F De Boer

Trustee

Dated: 29/10/2025

John Ford

Mr J M Ford

Trustee

Dated: 29/10/2025

West Grinstead & District Ploughing & Agricultural Society

Independent examiner's report

To the Trustees of West Grinstead & District Ploughing & Agricultural Society

I report to the trustees on my examination of the financial statements of West Grinstead & District Ploughing & Agricultural Society (the charity) for the period ended 30 April 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Ayres Bright Vickers Limited

Andrew Dalglish FCCA
Ayres Bright Vickers Limited

Bishopstone
36 Crescent Road
Worthing
West Sussex
BN11 1RL

Dated: 29/10/2025

West Grinstead & District Ploughing & Agricultural Society

Statement of financial activities including income and expenditure account

For the period ended 30 April 2025

		2025
	Notes	
<u>Income from:</u>		
Donations and legacies	2	92,110
Charitable activities	3	10,495
Investments	4	1,658
Total income		104,263
<u>Expenditure on:</u>		
Charitable activities	5	19,492
Net income for the year/ Net movement in funds		84,771
Fund balances at 22 February 2024		-
Fund balances at 30 April 2025		84,771

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

West Grinstead & District Ploughing & Agricultural Society

Balance sheet

As at 30 April 2025

	Notes	2025 £	£
Fixed assets			
Investments	11		100
Current assets			
Debtors	12	1,250	
Cash at bank and in hand		84,621	
		85,871	
Creditors: amounts falling due within one year	13	(1,200)	
Net current assets			84,671
Total assets less current liabilities			
			84,771
Income funds			
Unrestricted funds			84,771
			84,771

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 30 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29/10/2025

frans de boer

Mr F De Boer
Trustee

John Ford

Mr J M Ford
Trustee

Company Registration No. CE035367

West Grinstead & District Ploughing & Agricultural Society

Notes to the financial statements

For the period ended 30 April 2025

1 Accounting policies

Charity information

West Grinstead & District Ploughing & Agricultural Society is a private company limited by guarantee incorporated in England and Wales. The registered office is H J Burt & Son, 53 High Street, Steyning, West Sussex, BN44 3RE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

West Grinstead & District Ploughing & Agricultural Society

Notes to the financial statements (continued)

For the period ended 30 April 2025

1 Accounting policies

(continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Society dinner costs comprise the charge for the venue and the associated catering and are recognised in the period in which the event takes place.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

West Grinstead & District Ploughing & Agricultural Society

Notes to the financial statements (continued)

For the period ended 30 April 2025

1 Accounting policies (continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations and legacies

	2025
	£
Legacies receivable	82,945
Donated profits of trading subsidiary	9,165
	<u> </u>
Legacies receivable	
West Grinstead & District Ploughing & Agricultural Society	82,945
	<u> </u>
	<u>82,945</u>

On incorporation of the Society, the entire reserves of the former unincorporated society (of the same name) were remitted to the incorporated organisation to provide the initial funding to meet the Charity's aims and objectives.

3 Charitable activities

	2025
	£
Society Dinner - ticket sales	5,670
Society Dinner - sponsorship income	700
Society Dinner - raffle income	4,125
	<u> </u>
	<u>10,495</u>

West Grinstead & District Ploughing & Agricultural Society

Notes to the financial statements (continued)

For the period ended 30 April 2025

4 Investments

2025

Interest receivable	1,658
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5 Charitable activities

2025
£

Bursary and education awards	1,600
Society dinner catering costs	6,368
	7,968

Grant funding of activities (see note 6)	8,439
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Share of support costs (see note 7)	1,885
Share of governance costs (see note 7)	1,200

19,492

Analysis by fund

Unrestricted funds	19,492
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19,492

West Grinstead & District Ploughing & Agricultural Society

Notes to the financial statements (continued)

For the period ended 30 April 2025

6 Grants payable

	2025 £
Grants to institutions (12 grants):	
Plumpton College (Bursary training provision)	961
Pick-ups for Peace - (Ukraine farmers aid)	2,500
Stroke Association UK	1,750
Sussex Ploughing Association	100
Ashurst Primary School (farming industry engagement)	300
Upper Beeding Primary School (farming industry engagement)	400
Slinfold Primary School (farming industry engagement)	100
Steyning Primary School (farming industry engagement)	100
West Grinstead Parish Church	200
Horsham Matters (Food bank donation)	1,500
Farming Community Network (mental health support for farmers)	500
The Society of Ploughmen	28
	<u>8,439</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	Basis of allocation
Insurance	277	-	277	100% Charitable activities
Website and IT costs	1,126	-	1,126	100% Charitable activities
Other office costs	93	-	93	100% Charitable activities
Repairs and maintenance	200	-	200	100% Charitable activities
Bank charges	155	-	155	100% Charitable activities
Sundry expenses	34	-	34	100% Charitable activities
 Audit fees	 -	 480	 480	 Governance
Accountancy	-	720	720	Governance
	<u>1,885</u>	<u>1,200</u>	<u>3,085</u>	
 Analysed between Charitable activities	 <u>1,885</u>	 <u>1,200</u>	 <u>3,085</u>	

Governance costs includes payments to the auditors of £480 for independent examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

West Grinstead & District Ploughing & Agricultural Society

Notes to the financial statements (continued)

For the period ended 30 April 2025

9 Employees

There were no employees during the period.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asset investments

		Other investments
Cost or valuation		
At 22 February 2024		-
Additions		100
At 30 April 2025		100
Carrying amount		
At 30 April 2025		100
Other investments comprise:	Notes	2025 £
Investments in subsidiaries	15	100

12 Debtors

	2025 £
Amounts falling due within one year:	
Amounts due from subsidiary undertakings	1,250

13 Creditors: amounts falling due within one year

	2025 £
Accruals and deferred income	1,200

14 Related party transactions

There were no disclosable related party transactions during the period.

West Grinstead & District Ploughing & Agricultural Society

Notes to the financial statements (continued)

For the period ended 30 April 2025

15 Subsidiaries

These financial statements are separate charity financial statements for West Grinstead & District Ploughing & Agricultural Society.

Separate company financial statements are required to be prepared by law.

The charitable incorporated organisation is both small and is a parent of a small group so is exempt from the requirement to prepare consolidated financial statements.

Details of the charity's subsidiaries at 30 April 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
West Grinstead Ploughing Ltd	England & Wales	Management and operation of local annual ploughing match	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
West Grinstead Ploughing Ltd	20	120

The investments in subsidiaries are all stated at cost.

The profit derived from the annual ploughing match of the trading subsidiary, West Grinstead Ploughing Ltd, is remitted to West Grinstead & District Ploughing & Agricultural Society as a charitable donation each year, as detailed in note 2 of these financial statements.