

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023  
FOR  
THE CHESHIRE PLOUGHING AND  
HEDGE CUTTING SOCIETY**

**THE CHESHIRE PLOUGHING AND  
HEDGE CUTTING SOCIETY**

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For the year ended 31st December 2023**

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**REPORT TO THE TRUSTEES OF  
THE CHESHIRE PLOUGHING AND HEDGECUTTING SOCIETY**

**INDEPENDENT EXAMINERS REPORT  
For the year ended 31<sup>st</sup> December 2023**

Respective responsibilities of trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charities Commission (under section 145 (5)(b) of the Charities Act, and
- To state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention

1. Which gives us reasonable cause to believe that in, any material respect, the requirements:
  - a. to keep accounting records in accordance with section 130 of the Charities Act; and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

...*Rose Rowland & Co*.....  
Rose Rowland and Co  
Chartered Accountants  
High Street, Weaverham, Northwich CW8 3HA

**CHESHIRE PLOUGHING AND HEDGE CUTTING SOCIETY**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023**

**INCOMING RESOURCES**

|   | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£   | Total<br>2022<br>£   |
|---|---------------------------|-------------------------|----------------------|----------------------|
| <b><u>INCOME FROM GENERATED FUNDS</u></b> |                           |                         |                      |                      |
| Exhibitors                                | 51,815                    | 0                       | 51,815               | 29,746               |
| Gate Entry                                | 29,481                    | 0                       | 29,481               | 38,499               |
| Exhibitors 2019 deferred income           | 0                         | 0                       | 0                    | 23,885               |
| Adverts                                   | 3,285                     | 0                       | 3,285                | 200                  |
| Donations                                 | 2,410                     | 0                       | 2,410                | 2,230                |
| VP Membership                             | 1,560                     | 0                       | 1,560                | 710                  |
| Float returned                            | 1,355                     | 0                       | 1,355                | 1,020                |
| Competitors                               | 1,210                     | 0                       | 1,210                | 418                  |
| <b><u>TOTAL</u></b>                       | <b>91,116</b>             | <b>0</b>                | <b>91,116</b>        | <b>96,708</b>        |
| <b><u>INCOME FROM INVESTMENTS</u></b>     |                           |                         |                      |                      |
| United Trust Bank                         | 284                       | 0                       | 284                  | 282                  |
| <b><u>TOTAL</u></b>                       | <b>284</b>                | <b>0</b>                | <b>284</b>           | <b>282</b>           |
| <b><u>TOTAL INCOME RESOURCES</u></b>      | <b><u>91,400</u></b>      | <b><u>0</u></b>         | <b><u>91,400</u></b> | <b><u>96,990</u></b> |

**RESOURCES EXPENDED**

|  | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£   | Total<br>2022<br>£   |
|--|---------------------------|-------------------------|----------------------|----------------------|
| <b><u>COSTS OF GENERATING FUNDS<br/>AND DONATIONS TO CHARITIES</u></b> |                           |                         |                      |                      |
| Match expenses   | 39,273                    |                         | 39,273               | 28,773               |
| Hon. Secretary   | 14,992                    |                         | 14,992               | 13,992               |
| Advertising  | 4,975                     |                         | 4,975                | 2,541                |
| Sponsor donation   | 4,250                     |                         | 4,250                | 200                  |
| Catering   | 3,649                     |                         | 3,649                | 3,853                |
| Labour   | 3,075                     |                         | 3,075                | 6,380                |
| Prizes   | 2,999                     |                         | 2,999                | 2,342                |
| Insurance  | 2,779                     |                         | 2,779                | 1,921                |
| Office expenses  | 1,453                     |                         | 1,453                | 1,361                |
| Sundries   | 1,068                     |                         | 1,068                | 38                   |
| Float  | 500                       |                         | 500                  | 500                  |
| Travel   | 336                       |                         | 336                  | 304                  |
| Exhibitor refunds  | 301                       |                         | 301                  | 1,940                |
| Fees   | 255                       |                         | 255                  | 519                  |
| Website  | 32                        |                         | 32                   | 273                  |
| <b><u>TOTAL</u></b>  | <b>79,937</b>             | <b>0</b>                | <b>79,937</b>        | <b>64,937</b>        |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>                                 | <b><u>79,937</u></b>      | <b><u>0</u></b>         | <b><u>79,937</u></b> | <b><u>64,937</u></b> |
| <b><u>NET RECEIPTS/ (PAYMENTS)</u></b>                                 | <b><u>11,463</u></b>      | <b><u>0</u></b>         | <b><u>11,463</u></b> | <b><u>32,053</u></b> |

**CHESHIRE PLOUGHING AND HEDGE CUTTING SOCIETY**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2023**

**Cash funds**

|                         | 2023<br>Unrestricted<br>funds<br>£ | 2023<br>Restricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|-------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Natwest Current Account | 63,477                             | 0                                | 63,477             | 63,477             |
| United Trust Bank       | 57,043                             | 0                                | 57,043             | 56,751             |
|                         | <u>120,520</u>                     | <u>0</u>                         | <u>120,520</u>     | <u>120,228</u>     |

**Current liabilities**

|                    | 2023<br>Unrestricted<br>funds<br>£ | 2023<br>Restricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Deferred income    | 0                                  | 0                                | 0                  | 0                  |
|                    | <u>0</u>                           | <u>0</u>                         | <u>0</u>           | <u>0</u>           |
| Net current assets | <u>120,520</u>                     | <u>0</u>                         | <u>120,520</u>     | <u>120,228</u>     |

**Capital Account**

| Allocation of funds        | General fund<br>Unrestricted | General<br>Restricted | Total funds<br>2023 |
|----------------------------|------------------------------|-----------------------|---------------------|
|                            | £                            | £                     | £                   |
| Balance bfwd 01/01/23      | 109,057                      | 0                     | 109,057             |
| Net of receipts/(payments) | 11,463                       | 0                     | 11,463              |
| Balance cfwd 31/12/23      | <u>120,520</u>               | <u>0</u>              | <u>120,520</u>      |