

**HAWKSHEAD AGRICULTURAL SOCIETY**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# HAWKSHEAD AGRICULTURAL SOCIETY

## LEGAL & ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

<b>ADDRESS</b>	14 Old Furness Road Coniston Cumbria LA21 8HU
<b>GOVERNING DOCUMENT</b>	Founded in 1875; governed by its rules Registered Charity 227716
<b>TRUSTEES</b>	Andrew Wilson Mrs Sue Todd
<b>BANKERS</b>	Barclays Bank Plc Market Place Ambleside Cumbria LA22 9BY
<b>INDEPENDENT EXAMINER</b>	S Oram FCCA Melville & Co., Chartered Accountants Unit 17-18, Trinity Enterprise Centre Furness Business Park Ironworks Road Barrow-in-Furness LA14 2PN

### INDEX

Page 1	Legal & Administrative Details
Page 2 - 3	Trustees Report
Page 4	Independent Examiner's Report
Page 5	Receipts and Payments Account
Page 6	Statement of Assets & Liabilities
Page 7	Notes to the Accounts

# **HAWKSHEAD AGRICULTURAL SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

---

### **OBJECTS**

The Society is established for the purpose of encouraging improvements in livestock by the distribution of premiums, for arranging such other competitions and exhibitions that the Committee may from time to time resolve, and generally for encouraging agricultural improvements of every description.

The Society arranges an annual show for the exhibition of stock and for other exhibitions and competitions, including home produce, handicrafts and horticulture, and awards premiums and other prizes in respect of such exhibitions and competitions. The annual show is held two weeks before the first Tuesday in September at Hawkshead.

### **REVIEW OF ACTIVITIES**

For the first time in five years, this year's show was able to go ahead on 22 August 2023.

### **FINANCIAL REVIEW**

As there was no meaningful trading income last year (or the previous one) and few operating expenses being incurred, no comparisons are relevant for this year.

The incoming resources and expenditure incurred resulted in a surplus of £17,232 for the year.

### **PUBLIC BENEFIT**

In planning and carrying out the charity's activities the Trustees are always aware that such activities must be for the public benefit. As such the Trustees confirm that they have had due regard to the Charity Commission's published guidance on the 'public benefit' motive.

### **TRUSTEES**

The trustees in office at the beginning and end of the year are as follows:

Andrew Wilson

Mrs Sue Todd

### **OFFICERS AND COMMITTEE**

Officers:	President:	Mr S Butterworth
	Vice-Presidents:	Mr and Mrs Whitehead
	Chairman:	Mr A Wilson
	Vice-Chairmen:	Mr A Irvine
	Secretary:	Mrs S Todd

# HAWKSHEAD AGRICULTURAL SOCIETY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

---

Committee: Mrs E Barr, Mr E Barrow, Mr C Briggs, Mr A Brown, Mr J Brown, Mr G Dixon, Mr A Hill, Mr S Hodgson, Mr P Irvine, Mr A P Irvine, Mr B Lamb, Mr D Mallett, Mr J Mallett, Mr J Storey, Mr E Taylforth, Mr D Threlkeld, Miss B Wolf, Miss E Wolf, Miss D Gregg, Mrs J Merryfield, Mrs J Muir.

### RESERVES

In recent years the Society's policy has been to maintain cash balances of at least £18,000 – a figure which, it is estimated, would cover any potential loss incurred due to cancellation of a show at short notice at least one and a half times.

Cash balances held exceed this figure at £24,969 but, notwithstanding this, fund raising activities will continue to be held.

The Reserves Policy is reviewed annually by the Committee.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations. Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.


In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; *and*
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008 and 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.

### APPROVAL

The accounts were approved by the Trustees and signed on their behalf on 23<sup>rd</sup> November 2023 by:

  
.....  
Mrs S Todd - Secretary

# HAWKSHEAD AGRICULTURAL SOCIETY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKSHEAD AGRICULTURAL SOCIETY

---

I report on the accounts of the charity for the year ended 30 September 2023 which are set out on pages 1 to 8.

### Respective responsibilities of trustees and examiner

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.


### Basis of independent examiner's statement

My examination was carried out in accordance with 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 you as 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 my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
**S Oram FCCA**

23<sup>rd</sup> November 2023

Melville & Co Chartered Accountants  
Unit 17-18, Trinity Enterprise Centre  
Furness Business Park  
Ironworks Road  
Barrow-in-Furness LA14 2PN

# HAWKSHEAD AGRICULTURAL SOCIETY

## RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2023

### Unrestricted General Purposes Fund

	Notes	2023 £	2022 £
<b>Incoming Resources</b>			
Fundraising activities		-	-
Donations		1,470	25
Operating activities to further the Society's objectives	2	26,925	-
Operating activities to generate funds	3	88	-
<i>Investment income:</i>			
Bank interest		33	2
Total Incoming Resources		<u>28,516</u>	<u>27</u>
<b>Resources Expended</b>			
Payments for generating funds	4	-	-
Charitable payments - Charitable activities	5	9,921	-
- Management and Administration	6	1,363	318
Total Resources Expended		<u>11,284</u>	<u>318</u>
<b>Net Movements in Funds</b>		17,232	(291)
<b>Balances 1 October 2022</b>		7,737	8,028
<b>Balances 30 September 2023</b>		<u>24,969</u>	<u>7,737</u>

These accounts were approved by the Trustees on 23<sup>rd</sup> November 2023 and signed on their behalf by:

  
.....  
Mrs S Todd - Secretary

*The notes on page 7 form part of these accounts*

# HAWKSHEAD AGRICULTURAL SOCIETY

## STATEMENT OF ASSETS & LIABILITIES AT 30 SEPTEMBER 2023

---

### TANGIBLE FIXED ASSETS

Assets retained for the Charity's own use – General Purpose Fund

	Current value £
Trophies	6,000
Show Jumps	3,000
Sheep runs	1,300
Printer	100
Sundry items	900
	<u>11,300</u>

### MONETARY ASSETS

General Purpose Fund

	2023 £	2022 £
<i>Bank and Cash balances:</i>		
Current account	19,922	2,723
Deposit account	5,047	5,014
	<u>24,969</u>	<u>7,737</u>

### NON-MONETARY ASSETS AND LIABILITIES

#### Assets

There are no non-monetary assets.

#### Liabilities

Independent Examination (unbilled) - £450

# HAWKSHEAD AGRICULTURAL SOCIETY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 1. Accounting Policy

#### Basis of Preparation

The accounts have been prepared on the receipts and payments basis accompanied by a statement of assets and liabilities.

	2023 £	2022 £
<b>2. Operating activities to further the Society's objectives</b>		
Entry fees	435	-
Trade stands	3,734	-
Catalogue sales and advertising	142	-
Gate receipts	13,545	-
Sponsors	6,220	-
Bar takings	2,344	-
Horticulture section	505	-
	<u>26,925</u>	<u>-</u>
<b>3. Operating activities to generate funds</b>		
Prize money	88	-
	<u>88</u>	<u>-</u>
<b>4. Payments for generating funds</b>		
Subscriptions	-	-
Advertising	-	-
	<u>-</u>	<u>-</u>
<b>5. Charitable activities</b>		
Prizes	1,694	-
Tickets and printing	1,787	-
Event hire	1,391	-
Main ring attraction	600	-
Radio and PA hire	990	-
Caterer	600	-
Bar	1,256	-
Skip hire	508	-
Kentdale first aid	1,095	-
	<u>9,921</u>	<u>-</u>
<b>6 Management and administrative expenses</b>		
Insurance	864	-
Administration expenses	63	30
Independent Examiner's Fees	180	288
Website costs	126	-
Square fees	130	-
	<u>1,363</u>	<u>318</u>