

EAST KENT PLOUGHING MATCH ASSOCIATION

England & Wales · Charity number 229527

Details

Status Registered

Legal form Other

Registered 1964-04-03

Register [View on the Charity Commission register](#)

Contact

Address 1 Pineham Bottom Cottages
Pineham
Dover
CT15 5HB

Phone 07866006841

Email ekploughingmatch@outlook.com

Website www.ekpma.co.uk

Activities

Objects: THE ASSOCIATION IS ESTABLISHED FOR THE ENCOURAGEMENT OF THOSE EMPLOYED IN AGRICULTURE AND FOR AWARDING PRIZES FOR SKILL IN AGRICULTURAL PURSUITS

Activities: To encourage those employed in Agriculture and to award prizes for skills in ploughing with Tractors, Vintage & Horses, also for excellence in Crop Husbandry. The Charity also aims to educate the general public in the fundamentals of Agriculture and to impart a greater understanding on the relationship between Farming and the Environment.

Classification

- **How:** Makes Grants To Organisations
- **What:** Education/training, Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities

Geography

- Area of benefit: EAST KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£66,888	£58,037	-	-
2024-12-31	£52,822	£42,430	-	-
2023-12-31	£55,929	£42,576	-	-
2022-12-31	£48,766	£38,390	-	-
2021-12-31	£39,498	£31,931	-	-

Trustees

Name	Role	Appointed
PATRICK OVERY	Chair	
ALAN ROBERT MUMMERY		
ANDREW EDWARD KERR		
ANNIE BARTLETT		
Andrew Dean		2018-08-01
COLIN LAKER		
Fiona Paterson		2016-10-04
Giles HIRST		2019-03-12
Graham Scott Whitehead		2016-10-04
Harry Kenton		2020-12-28
Helen Stephens		2026-03-03
IAN MATHER		
Ian Stickells		2016-10-04
JAMES CAMERON WEIR		
JAMES LEDGER		
JEREMY MCCABE		
Jack Woolley		2022-05-07
Jamie Bones		2025-09-24
Joe Phillips		2026-03-03
Joseph Coombs		2025-11-11
Josephine Blackman		2026-03-03
MICHAEL JOHN PLOMMER		
MR GEOFF PRESTON		
MR MIKE WELHAM		
Mathew Solley		2016-10-04
Mathew Spanton		2019-03-12
Michael Cocks		2016-10-04

Name	Role	Appointed
Michael Lyon		2023-01-01
Michael Phillip Barker		2016-10-04
Mo Ovenden		2021-05-05
Molly Stephens		2026-03-04
NICK PARSONS		
PAUL STEWART DUNN		
SIMON TIMOTHY PHILLIPS		
Sarah Moir		2022-03-10
Sophie Evans		2025-09-24
Steven Patfield		2025-09-24
Stewart Dunn		2026-04-21
Tim Smith		2021-06-07

EAST KENT PLOUGHING MATCH ASSOCIATION

England & Wales - Charity number 229527

Accounts

EAST KENT PLOUGHING MATCH ASSOCIATION
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

EAST KENT PLOUGHING MATCH ASSOCIATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Page
Legal and Administrative Information	1
Trustees' Report	2 - 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 13

OFFICERS AND ADVISERS

Trustees

Mike Barker (Chairman)
Nicholas John Parsons (Vice Chairman)

Annie Bartlett	Patrick Overy
Michael John Plommer	Fiona Paterson
M Cocks	Matt Solley
Stuart Dunn	Ian Stickells
Paul Stewart Dunn	M Spanton
Giles Hirst	James Weir
Andrew Edward Kerr	Mike Welham
Harry Kenton	G Whitehead
Colin Laker	Andrew Dean
James Loder-Symonds	Tim Smith
James Ledger	Mo Ovenden
Ian Mather	Jack Woolley
Alan Robert Mummery	Sarah Moir
Jeremy McCabe	Michael Lyon
Geoff Preston	Jamie C Bones
S Patfield	Sophie Evans
Simon Timothy Phillips	

Hon Secretary

Mrs Lorna Astbury
The Loft, North Elham, Canterbury, Kent, CT4 6UY

Charity No. 229527

Charity Correspondent

Brian Jones - Treasurer
1 Pineham Bottom Cottages
Pineham
Dover
Kent
CT15 5HB

Independent Examiner

D Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent CT18 7TQ

Bankers

Natwest Bank Plc
11 The Parade
Canterbury
Kent
CT1 2SQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their annual report along with the financial statements of the charity for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9 and comply with the charity's rules, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, relevant to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

The charity is an unincorporated association governed by its rules and is a registered charity, number 229527. The charity was first registered in 1964.

As set out in the charity's rules, the association shall consist of members from whom a President, Vice-President and Committee of Management shall be elected. Any person wishing to join the association must be proposed, seconded and elected at a General or Committee Meeting.

Objectives and activities

The objects of the charity are to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses. The charity also awards prizes for excellence in Crop Husbandry in Cereals, Peas, Beans, Top Fruit, Potatoes and Vegetables. The charity also awards prizes for Farm Workers who have achieved periods of Long Service exceeding 25 years and 40 years. The charity also aims to educate the General Public in the fundamentals of Agriculture, with special emphasis on the education of Children. The charity also aims to impart a greater understanding on the relationship between Farming and the Environment.

The area of operation and benefit continues to be that of East Kent.

Public benefit

The trustees confirm that they have complied with section 4 of the Charities Act 2011 in having due regard for the Charity Commissioner's general guidance in public benefit.

Achievements and performance*Chairman's report*

Anthony Curwen and David Whitehead approached me a number of years ago, expressing a desire to host the ploughing match at Quex Park before they both retire. Nick, Geoff, Michael and I went over to Birchington in the summer of 2024 to look at the showground site and the proposed ploughing area. Anthony explained that he would like the showground in front of the house.

From the moment the ball of organisation began to roll, I realised that Andrew was going to have a challenge getting all the stands in. The car parking was also going to be tight due to the bell tower and proliferation of trees. Andrew was also under considerable time pressure as access to the site was not available until the Wednesday before, a symptom of Quex being a busy events venue. However, with his usual good cheer, Andrew succeeded and I think everyone was happy. Essentially Hops had a stand, and bar putting the marquee up in the wrong place to begin with, we had a great day.

My reservations about car parking and limited space were put to one side by Nigel England, our traffic management and car parking organiser, who has managed several events at Quex and did a good job. More on that later.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

The weather gods attempted to ruin the party again this year. Set up on Tuesday was plagued with torrential downpours and this proved to carry over to the early cars and lorries arriving on the day which slipped and slid into the park. Thank you to Annie who stood at the gate waving people in, offering direction and assuring people they would not get stuck. Anthony's prophecy of the ground quickly drying came true remarkably quickly and from 8:30am onwards everyone drove onto the site without any problems.

Walk in payment was again the order of the day. This year we also had a manned and ticket boothed footpath from the Quex Park Estate yard. This proved successful as nearly £1,000 was taken. Thank you Anthony Curwen for suggesting this and providing the manpower. As always we had problems with card readers. This time it was SquareUp which would not behave. This is a small card reader paired to a mobile phone. We have 2 which both would not paid up in the morning, so I decided not to use them. We still have 2 SumUp solos and these performed well...unusually.

The advantages of charging people and scanning pre paid when they walk into the showground are numerous, however, I do wonder if it allows for more people to avoid paying. This will have to be considered over the next few months when we plan the next event.

The ring events this year were many and varied which was great. Lots for people to see. As always Alan did an amazing job of comparing. There were a lot of people watching and they all seemed to enjoy the entertainment.

The star of the show was of course the ploughing, suffice to say that will be covered by Geoff, however, there were large crowds of people watching when Amanda and I walked across the road and the ground looked perfect to my non-ploughing eyes

The awards were handed out with precision, organised by Sophie and Lorna, while Amanda was in the background making sure the right cup was picked up from the table. Susan Johnson was brilliant presenting the cups and giving a beaming smile to each competitor and for all the photos. The end to a great day.

Thank you to all the people who helped get the ploughing match across the line this year and to the ploughman for creating such a spectacle. Particular thanks go to Lorna for her huge contribution leading up to the match on the day. Andrew for his site planning and help before and after the match. Geoff and the ploughing stewards for a brilliant display. Tim (Smudger) and Simon for the catering and bar, the food was lovely, and all the help before and after the match. To Brian thank you for the financial backup, counting, banking and account presentations. Particular thanks go to Nick and Sonja for the huge amount of help they provided and for help over the breakdown period, as well as litter picking on Thursday and Friday. To all the committee I haven't singled out, a massive thank you, that word just doesn't seem enough.

We will digest and analyse this year's match in detail, every year it is a little more refined a little bit better. Hopefully we can carry this through to the 2026 match at St Nicholas Court Farms.

Financial review

The charity's income in 2025 was £ (2024 - £60,269) from this was deducted resources expended of £ (2024 - £51,437) This left a profit for the year of £ (2024 - £8,832) which was added to the reserves brought forward as shown on page 7.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two years of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that the level of resources expended is covered.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025****Key management personnel remuneration**

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 8 to the accounts.

East Kent Ploughing Match Women's Section

The Women's Section of the East Kent Ploughing Match Association aims to promote and encourage the involvement of the wives and partners of the Members and others involved in Agriculture, including ploughing competitors, to submit and exhibit for competition, articles which demonstrate their domestic craft and skills. We also promote this show to members of the general public for viewing and social interest.

Statement of Trustees' Responsibilities


The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees on 3/3/2026 and signed on their behalf by:


.....
Mrs L Astbury - Hon Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST KENT PLOUGHING MATCH ASSOCIATION

I report to the trustees on my examination of the accounts of East Kent Ploughing Match Association for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of East Kent Ploughing Match Association 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 East Kent Ploughing Match Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can 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 East Kent Ploughing Match Association as required by section 130 of the 2011 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 other to enable a proper understanding of the accounts to be reached.



D Payne FCCA
Independent Examiner
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent, CT18 7TQ

Date: 3/3/26

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income from:					
Donations and voluntary income	2	9,855	0	9,855	8,707
Activities for generating funds	3	56,292	5,275	61,567	50,554
Investment income	4	242	113	355	1,008
Other income	5	0	0	0	0
Total income		66,390	5,388	71,778	60,269
Expenditure:					
Charitable activities	5	57,929	4,405	62,334	51,437
Total expenditure		57,929	4,405	62,334	51,437
Net movement in funds		8,461	983	9,444	8,832
Reconciliation of funds					
Total funds brought forward	12	86,467	14,105	100,572	91,740
Total funds carried forward	12	94,928	15,088	110,016	100,572

All income and expenditure derives from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 8 to 13 form part of these accounts.

**BALANCE SHEET
AS AT 31 DECEMBER 2025**

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	9		629		713
Current assets					
Debtors	10	865		1,581	
Stock		752		802	
Cash at bank and in hand		109,277		97,476	
		110,895		99,859	
Creditors: amounts falling due within one year	11	1,508		-	
Net current assets			109,387		99,859
Net assets			110,016		100,572
Funds:					
Restricted funds	12		15,088		14,105
Unrestricted funds	12		94,928		86,467
Total Charity funds			110,016		100,572

The notes on pages 8 to 13 form part of these accounts.

Approved by the trustees on 3/3/2026 and signed on their behalf by:



M Barker
Chairman



N J Parsons
Vice Chairman

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting Policies

The East Kent Ploughing Match Association is a charity registered in England. The address of the correspondent office is given in the charity information on page 1 of the financial statements. The financial activity of the charity is to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses.

a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issues in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

East Kent Ploughing Match Association meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

b) Income recognition

Investment income is recorded when receivable. All other income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

c) Expenditure

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A liability will be recognised when the charity has a legal or constructive obligation. A constructive obligation arises where the charity has indicated to a third party that it will undertake certain responsibilities and as a result of these, the charity has created a valid expectation to these third parties that it will discharge these responsibilities.

d) Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

e) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

f) Tangible fixed assets

The cost of tangible fixed assets is their purchase price, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:-

Hurdles, gates and equipment	10% reducing balance
Signboards and signposts	20% reducing balance

g) Stocks

Stocks are stated at the lower of cost and net realisable value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**
1 Accounting Policies (continued)
h) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and voluntary income	Unrestricted Fund £	Restricted Fund £	2025 Total £	2024 Total £
Subscriptions	1,590	-	1,590	1,135
Subscriptions (Gift Aid)	2,915	-	2,915	1,650
Prize money donated	4,685	-	4,685	5,336
Donations	115	-	115	245
HMRC Gift Aid	550	-	550	341
Sundry	-	-	-	-
	<u>9,855</u>	<u>-</u>	<u>9,855</u>	<u>8,707</u>

£Nil (2024: £Nil) of the above donations and voluntary income were attributable to restricted funds and £9,855 (2024: £8,707) were attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

3 Activities for generating funds	Unrestricted Fund £	Restricted Fund £	2025 Total £	2024 Total £
Advertisements	3,495	-	3,495	3,650
Trade stands and demonstration plots	13,170	-	13,170	12,073
Car parks and catalogues	31,744	-	31,744	27,604
Entry Fees and sundry receipts	353	231	584	579
80 Event sales	7,523	-	7,523	-
Raffle	-	3,254	3,254	3,753
Profit from social	-	-	-	1,245
Profit from sale of Ties and Lapels	7	-	7	5
Craft show income	-	1,790	1,790	1,645
	<u>56,292</u>	<u>5,275</u>	<u>61,567</u>	<u>50,554</u>

£5,275 (2024: £6,877) of the above generating funds income was attributable to restricted funds and £56,292 (2024: £43,677) was attributable to unrestricted funds.

4 Investment income	Unrestricted Fund £	Restricted Fund £	2025 Total £	2024 Total £
Interest on cash deposits	242	113	355	1,008

£113 (2024: £101) of the above investment income was attributable to restricted funds and £242 (2024: £907) was attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

5 Charitable activities	Unrestricted Fund £	Restricted Fund £	2025 Total £	2024 Total £
<u>Ploughing Match expenditure</u>				
Prize money	1,740	527	2,267	2,646
Raffle prizes	-	300	300	369
Craft show expenses	-	951	951	927
Misc match expenses	436	-	436	231
Card machine fees	808	-	808	568
Catering	1,966	-	1,966	1,844
Tent/Marquee hire	9,529	1,270	10,799	10,523
Skip hire and clearance	1,508	-	1,508	1,528
Cups - engraving, valuation and repairs	1,397	120	1,517	1,492
Equipment	-	-	-	507
Public address system	660	-	660	660
Hire of signs	2,782	-	2,782	1,097
Hire of mobile toilets	2,730	-	2,730	2,646
Security - ground	994	-	994	993
Insurance premium	2,289	-	2,289	2,066
Steam ploughing	600	-	600	1,240
Depreciation	84	-	84	97
Horse Travel	1,050	-	1,050	700
Display fees	600	-	600	950
Medical	850	-	850	347
	30,021	3,168	33,189	31,431
<u>Support costs</u>				
Printing, postage, stationary and telephone	5,622	200	5,822	6,154
Advertising	-	-	-	-
Subscriptions	28	-	28	28
Secretarial Honorarium	7,300	-	7,300	7,000
Treasurers Honorarium	2,138	-	2,138	2,052
Coffee and lunches	100	843	943	841
80th Celebration	8,920	-	8,920	-
Legal and professional fees	-	-	-	50
Sundry expenses	-	144	144	106
	24,108	1,187	25,295	16,231
<u>Donations</u>				
Donations: Royal Agricultural Benevolent Inst	1,000	-	1,000	1,000
Other donations	2,800	50	2,850	2,775
	3,800	50	3,850	3,775
Total analysis of charitable activities	57,929	4,405	62,334	51,437

£4,405 (2024: £5,301) of the above costs were attributable to restricted funds and £57,929 (2024: £46,136) were attributable to unrestricted funds.

6 Staff costs and numbers

The charity does not have any employees receiving emoluments.

7 Taxation

The Association is a registered charity and therefore is not subject to taxation.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**
8 Remuneration of key management personnel

The Trustees consider the board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year.

Remuneration of key management personnel is £Nil (2022: £Nil).

9 Tangible fixed assets	Equipment	Signboards	Total
	£	£	£
Cost			
As at 1 January 2025	2,732	1,926	4,658
Additions	-	-	-
	<u>2,732</u>	<u>1,926</u>	<u>4,658</u>
As at 31 December 2025	<u>2,732</u>	<u>1,926</u>	<u>4,658</u>
Depreciation			
As at 1 January 2025	2,145	1,800	3,945
Charge for the year	59	25	84
	<u>2,204</u>	<u>1,825</u>	<u>4,029</u>
As at 31 December 2025	<u>2,204</u>	<u>1,825</u>	<u>4,029</u>
Net book value			
As at 31 December 2025	<u>528</u>	<u>101</u>	<u>629</u>
As at 31 December 2024	<u>587</u>	<u>126</u>	<u>713</u>
10 Debtors		2025	2024
		£	£
Other debtors		865	1,087
Accrued income		-	494
		<u>865</u>	<u>1,581</u>
11 Creditors		2025	2024
		£	£
Other creditors		1,508	-
		<u>1,508</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

12 Analysis of charitable funds - current year	Balance at 01 01 25	Incoming Resources	Resources Expended	Balance at 31 12 25
a) Restricted fund	14,105	5,388	(4,405)	15,088
b) Unrestricted fund	86,467	66,390	(57,929)	94,928
	<u>100,572</u>	<u>71,778</u>	<u>(62,334)</u>	<u>110,016</u>
Analysis of charitable funds - prior year	Balance at 01 01 24	Incoming Resources	Resources Expended	Balance at 31 12 24
a) Restricted fund	12,428	6,978	(5,301)	14,105
b) Unrestricted fund	79,312	53,291	(46,136)	86,467
	<u>91,740</u>	<u>60,269</u>	<u>(51,437)</u>	<u>100,572</u>

Name of Fund, description, nature and purposes of the fund

a) Restricted Fund - The East Kent Ploughing Match Association Women's Section

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

13 Analysis of net assets between funds - current year

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Tangible Fixed Assets	629	-	629
Current Assets	95,807	15,088	110,895
Current Liabilites	(1,508)	-	(1,508)
	<u>94,928</u>	<u>15,088</u>	<u>110,016</u>

Analysis of net assets between funds - prior year

	Unrestricted Fund £	Restricted Fund £	Total 2024 £
Tangible Fixed Assets	713	-	713
Current Assets	85,754	14,105	99,859
Current Liabilites	0	-	0
	<u>86,467</u>	<u>14,105</u>	<u>100,572</u>

EAST KENT PLOUGHING MATCH ASSOCIATION

England & Wales - Charity number 229527

Accounts

EAST KENT PLOUGHING MATCH ASSOCIATION
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

EAST KENT PLOUGHING MATCH ASSOCIATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Page
Legal and Administrative Information	1
Trustees' Report	2 - 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 13

OFFICERS AND ADVISERS

Trustees

Mike Barker (Chairman)
Nicholas John Parsons (Vice Chairman)

Annie Bartlett	Simon Timothy Phillips
Michael John Plommer	Patrick Overy
Geoff Cross	Fiona Paterson
M Cocks	Matt Solley
Stuart Dunn	Ian Stickells
Paul Stewart Dunn	M Spanton
Giles Hirst	James Weir
Andrew Edward Kerr	Mike Welham
Harry Kenton	G Whitehead
Colin Laker	Andrew Dean
James Loder-Symonds	Tim Smith
James Ledger	Mo Ovenden
Ian Mather	Jack Woolley
Alan Robert Mummery	Sarah Moir
Jeremy McCabe	Michael Lyon
Geoff Preston	Jamie C Bones
S Patfield	Sophie Evans
E Plumtre	

Hon Secretary

Mrs Lorna Astbury
The Loft, North Elham, Canterbury, Kent, CT4 6UY

Charity No. 229527

Charity Correspondent

Brian Jones - Treasurer
1 Pineham Bottom Cottages
Pineham
Dover
Kent
CT15 5HB

Independent Examiner

D Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent CT18 7TQ

Bankers

Natwest Bank Plc
11 The Parade
Canterbury
Kent
CT1 2SQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their annual report along with the financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9 and comply with the charity's rules, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, relevant to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

The charity is an unincorporated association governed by its rules and is a registered charity, number 229527. The charity was first registered in 1964.

As set out in the charity's rules, the association shall consist of members from whom a President, Vice-President and Committee of Management shall be elected. Any person wishing to join the association must be proposed, seconded and elected at a General or Committee Meeting.

Objectives and activities

The objects of the charity are to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses. The charity also awards prizes for excellence in Crop Husbandry in Cereals, Peas, Beans, Top Fruit, Potatoes and Vegetables. The charity also awards prizes for Farm Workers who have achieved periods of Long Service exceeding 25 years and 40 years. The charity also aims to educate the General Public in the fundamentals of Agriculture, with special emphasis on the education of Children. The charity also aims to impart a greater understanding on the relationship between Farming and the Environment.

The area of operation and benefit continues to be that of East Kent.

Public benefit

The trustees confirm that they have complied with section 4 of the Charities Act 2011 in having due regard for the Charity Commissioner's general guidance in public benefit.

Achievements and performance*Chairman's report*

Pat & I received a hand written letter in the Autumn of 2022 from Connan Hawarden, offering a site for the ploughing match. The last time it was here was in 2006 and the first time was in 1995. Many thanks to the Hawarden family, the Maude family and Robert Spencer for this year.

The two fields selected went into Spring barley and were combined and baled in very good order. Thank you the Nailbourne Team and Robert. With rain almost every day the week before hand, the ploughing conditions were perfect. Rain was scheduled to be bad on the day. Somehow we got away with just a sharp shower at lunch time. The cars got onto the site and we managed to get everyone off. We had to tow 1 coach. To quote Connan: "god must be a ploughman!" Conscious of Pat's problems with the rocket, I came armed with 2. With 15 minutes before launch, I was stood down by Geoff - "the ploughman are anxious to crack on, forget the rocket, we would like them to start"....I was devastated. The event produced some fierce competition, Stephen Batchelor emerging triumphant again as our champion ploughman.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

As you know, we have had considerable problems with traffic management and this has continued. They put the direction signs in the wrong place to start with, and then not all of them. The parkers were very inexperienced not helped by being in a daze from smoking dope on the day. To round off, they have not returned our signs. I have e-mailed Tom Owen of Elite Traffic Management expressing how disappointed I am, and am not prepared to pay the bill until we get our signs and some compensation for the terrible service on the day.

The traffic lights, which were insisted on by Kent Highways, served no practical purpose except to extend waiting times to get on site. This was frustrating and totally unnecessary in my opinion.

Despite the weather and traffic issues, stand holders and visitors seemed happy with the day, with lots of nice comments. This is all down to you the committee, the volunteers who help and all our sponsors. Special thanks go to Nick, my righthand man, who has simply been brilliant. Thankyou for your time and commitment. To Andrew Kerr, I must also offer thanks, the laying out of the site was immaculately done, which was really appreciated by the marquee companies and stand holders. To Geoff, the ploughing team and of course Brian and Lorna. Especially Lorna who has had to take the brunt of the calls and e-mails and has to deal with me!

Another star this year has been Sophie Evans, who has taken over the trophy collection, storage and documenting of winners. If I have not named you specifically, you are not left out. Everyone in this room should feel proud of this year's match, which we managed to drag across the finishing line despite numerous problems.

Next year takes us to Quex on the 24th September. It will be on grass with trees, but is flat!

I am sure this will bring us new challenges. I am happy with them, I just don't want the old ones to follow us.

Financial review

The charity's income in 2024 was £60,269 (2023 - £62,391) from this was deducted resources expended of £51,437 (2023 - £48,729) This left a profit for the year of £8,832 (2023 £13,662) which was added to the reserves brought forward as shown on page 7.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two years of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that the level of resources expended is covered.

Key management personnel remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 8 to the accounts.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

East Kent Ploughing Match Women's Section

The Women's Section of the East Kent Ploughing Match Association aims to promote and encourage the involvement of the wives and partners of the Members and others involved in Agriculture, including ploughing competitors, to submit and exhibit for competition, articles which demonstrate their domestic craft and skills. We also promote this show to members of the general public for viewing and social interest.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees on 4.3.25 and signed on their behalf by:

.....

Mrs L Astbury - Hon Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST KENT PLOUGHING MATCH ASSOCIATION

I report to the trustees on my examination of the accounts of East Kent Ploughing Match Association for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of East Kent Ploughing Match Association 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 East Kent Ploughing Match Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can 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 East Kent Ploughing Match Association as required by section 130 of the 2011 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 other to enable a proper understanding of the accounts to be reached.



D Payne FCCA
Independent Examiner
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent, CT18 7TQ

Date: 4/3/25

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Donations and voluntary income	2	8,707	0	8,707	8,368
Activities for generating funds	3	43,677	6,877	50,554	52,094
Investment income	4	907	101	1,008	466
Other income	5	0	0	0	1,463
Total income		<u>53,291</u>	<u>6,978</u>	<u>60,269</u>	<u>62,391</u>
Expenditure:					
Charitable activities	5	<u>46,136</u>	<u>5,301</u>	<u>51,437</u>	<u>48,729</u>
Total expenditure		<u>46,136</u>	<u>5,301</u>	<u>51,437</u>	<u>48,729</u>
Net movement in funds		7,155	1,677	8,832	13,662
Reconciliation of funds					
Total funds brought forward	12	<u>79,312</u>	<u>12,428</u>	<u>91,740</u>	<u>78,078</u>
Total funds carried forward	12	<u><u>86,467</u></u>	<u><u>14,105</u></u>	<u><u>100,572</u></u>	<u><u>91,740</u></u>

All income and expenditure derives from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.


The notes on pages 8 to 13 form part of these accounts.

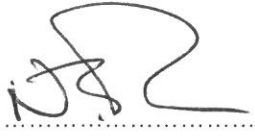
**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	9		713		810
Current assets					
Debtors	10	1,581	-		
Stock		802	817		
Cash at bank and in hand		97,476	90,113		
		99,859	90,930		
Creditors: amounts falling due within one year	11	-	-		
Net current assets			99,859		90,930
Net assets			100,572		91,740
Funds:					
Restricted funds	12		14,105		12,428
Unrestricted funds	12		86,467		79,312
Total Charity funds			100,572		91,740

The notes on pages 8 to 13 form part of these accounts.

Approved by the trustees on 4/3/25 and signed on their behalf by:


.....
M Barker
Chairman


.....
N J Parsons
Vice Chairman

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting Policies

The East Kent Ploughing Match Association is a charity registered in England. The address of the correspondent office is given in the charity information on page 1 of the financial statements. The financial activity of the charity is to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses.

a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issues in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

East Kent Ploughing Match Association meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

b) Income recognition

Investment income is recorded when receivable. All other income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

c) Expenditure

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A liability will be recognised when the charity has a legal or constructive obligation. A constructive obligation arises where the charity has indicated to a third party that it will undertake certain responsibilities and as a result of these, the charity has created a valid expectation to these third parties that it will discharge these responsibilities.

d) Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

e) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

f) Tangible fixed assets

The cost of tangible fixed assets is their purchase price, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:-

Hurdles, gates and equipment	10% reducing balance
Signboards and signposts	20% reducing balance

g) Stocks

Stocks are stated at the lower of cost and net realisable value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1 Accounting Policies (continued)

h) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and voluntary income	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Subscriptions	1,135	-	1,135	1,305
Subscriptions (Gift Aid)	1,650	-	1,650	1,575
Prize money donated	5,336	-	5,336	4,480
Donations	245	-	245	693
HMRC Gift Aid	341	-	341	315
Sundry	-	-	-	-
	8,707	-	8,707	8,368
	8,707	-	8,707	8,368

£Nil (2023: £35) of the above donations and voluntary income were attributable to restricted funds and £8,707 (2023: £8,333) were attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3 Activities for generating funds	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Advertisements	3,650	-	3,650	2,370
Trade stands and demonstration plots	12,073	-	12,073	10,675
Car parks and catalogues	27,604	-	27,604	32,311
Entry Fees and sundry receipts	345	234	579	565
Raffle	-	3,753	3,753	3,340
Profit from social	-	1,245	1,245	1,069
Profit from sale of Ties and Lapels	5	-	5	-
Craft show income	-	1,645	1,645	1,764
	<u>43,677</u>	<u>6,877</u>	<u>50,554</u>	<u>52,094</u>

£6,877 (2023: £6,394) of the above generating funds income was attributable to restricted funds and £43,677 (2023: £45,700) was attributable to unrestricted funds.

4 Investment income	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Interest on cash deposits	907	101	1,008	466
	<u>907</u>	<u>101</u>	<u>1,008</u>	<u>466</u>

£101 (2023: £77) of the above investment income was attributable to restricted funds and £907 (2023: £394) was attributable to unrestricted funds.

5 Other income	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Insurance claim	-	-	-	1,463
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,463</u>

£Nil (2023: £Nil) of the above investment income was attributable to restricted funds and £Nil (2023: £1,463) was attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5 Charitable activities	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
<u>Ploughing Match expenditure</u>				
Prize money	2,067	579	2,646	2,298
Raffle prizes		369	369	622
Craft show expenses		927	927	1,726
Misc match expenses	231		231	368
Card machine fees	568		568	575
Catering	1,844		1,844	2,532
Tent/Marquee hire	9,290	1,233	10,523	9,266
Skip hire and clearance	1,528	-	1,528	-
Cups - engraving, valuation and repairs	1,387	105	1,492	1,287
Equipment		507	507	-
Public address system	660		660	560
Hire of signs	1,097		1,097	4,511
Hire of mobile toilets	2,646		2,646	2,646
Security - ground	993		993	922
Insurance premium	2,066		2,066	1,549
Steam ploughing	1,240		1,240	600
Depreciation	97		97	111
Horse Travel	700		700	700
Display fees	950		950	600
Medical	347		347	186
	27,711	3,720	31,431	31,059
<u>Support costs</u>				
Printing, postage, stationary and telephone	5,470	684	6,154	4,706
Advertising			-	94
Subscriptions	28		28	28
Secretarial Honorarium	7,000		7,000	6,615
Treasurers Honorarium	2,052		2,052	1,940
Coffee and lunches	100	741	841	570
Legal and professional fees	50		50	-
Sundry expenses		106	106	117
	14,700	1,531	16,231	14,070
<u>Donations</u>				
Donations:Royal Agricultural Benevolent Inst	1,000		1,000	1,000
Other donations	2,725	50	2,775	2,600
	3,725	50	3,775	3,600
Total analysis of charitable activities	46,136	5,301	51,437	48,729

£5,301 (2023: £6,173) of the above costs were attributable to restricted funds and £46,136 (2023: £42,556) were attributable to unrestricted funds.

6 Staff costs and numbers

The charity does not have any employees receiving emoluments.

7 Taxation

The Association is a registered charity and therefore is not subject to taxation.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8 Remuneration of key management personnel

The Trustees consider the board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year.

Remuneration of key management personnel is £Nil (2022: £Nil).

9 Tangible fixed assets

Cost

As at 1 January 2024

Additions

As at 31 December 2024

Depreciation

As at 1 January 2024

Charge for the year

As at 31 December 2024

Net book value

As at 31 December 2024

As at 31 December 2023

	Equipment £	Signboards £	Total £
As at 1 January 2024	2,732	1,926	4,658
Additions	-	-	-
As at 31 December 2024	<u>2,732</u>	<u>1,926</u>	<u>4,658</u>
As at 1 January 2024	2,080	1,768	3,848
Charge for the year	65	32	97
As at 31 December 2024	<u>2,145</u>	<u>1,800</u>	<u>3,945</u>
As at 31 December 2024	<u>587</u>	<u>126</u>	<u>713</u>
As at 31 December 2023	<u>652</u>	<u>158</u>	<u>810</u>

10 Debtors

Other debtors

Accrued income

2024
£

2023
£

1,087

0

494

0

1,581

0

11 Creditors

Other creditors

2024
£

2023
£

-

-

-

-

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12 Analysis of charitable funds - current year	Balance at 01 01 24	Incoming Resources	Resources Expended	Balance at 31 12 24
a) Restricted fund	12,428	6,978	(5,301)	14,105
b) Unrestricted fund	<u>79,312</u>	<u>53,291</u>	<u>(46,136)</u>	<u>86,467</u>
	<u>91,740</u>	<u>60,269</u>	<u>(51,437)</u>	<u>100,572</u>
Analysis of charitable funds - prior year	Balance at 01 01 23	Incoming Resources	Resources Expended	Balance at 31 12 23
a) Restricted fund	12,100	6,501	(6,173)	12,428
b) Unrestricted fund	<u>65,978</u>	<u>55,890</u>	<u>(42,556)</u>	<u>79,312</u>
	<u>78,078</u>	<u>62,391</u>	<u>(48,729)</u>	<u>91,740</u>

Name of Fund, description, nature and purposes of the fund

a) Restricted Fund - The East Kent Ploughing Match Association Women's Section

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

13 Analysis of net assets between funds - current year

	Unrestricted Fund £	Restricted Fund £	Total 2024 £
Tangible Fixed Assets	713	-	713
Current Assets	85,754	14,105	99,859
Current Liabilities	-	-	0
	<u>86,467</u>	<u>14,105</u>	<u>100,572</u>

Analysis of net assets between funds - prior year

	Unrestricted Fund £	Restricted Fund £	Total 2023 £
Tangible Fixed Assets	810	-	810
Current Assets	78,502	12,428	90,930
Current Liabilities	-	-	0
	<u>79,312</u>	<u>12,428</u>	<u>91,740</u>

EAST KENT PLOUGHING MATCH ASSOCIATION

England & Wales - Charity number 229527

Accounts

EAST KENT PLOUGHING MATCH ASSOCIATION
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

EAST KENT PLOUGHING MATCH ASSOCIATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Legal and Administrative Information	1
Trustees' Report	2 - 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 13

OFFICERS AND ADVISERS

Trustees

Patrick Overy (Chairman)
Mike Barker (Vice Chairman)

Annie Bartlett	E Plumtre
Michael John Plommer	Simon Timothy Phillips
Geoff Cross	Nicholas John Parsons
M Cocks	Fiona Paterson
Stuart Dunn	Matt Solley
Paul Stewart Dunn	Ian Stickells
Giles Hirst	M Spanton
Andrew Edward Kerr	James Weir
Harry Kenton	Mike Welham
Colin Laker	G Whitehead
James Loder-Symonds	Andrew Dean
James Ledger	Tim Smith
Ian Mather	Mo Ovenden
Alan Robert Mummery	Jack Woolley
Jeremy McCabe	Sarah Moir
Geoff Preston	Michael Lyon
S Patfield	

Hon Secretary

Mrs Lorna Astbury
The Loft, North Elham, Canterbury, Kent, CT4 6UY

Charity No. 229527

Charity Correspondent

Brian Jones - Treasurer
1 Pineham Bottom Cottages
Pineham
Dover
Kent
CT15 5HB

Independent Examiner

D Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
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Kent CT18 7TQ

Bankers

Natwest Bank Plc
11 The Parade
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CT1 2SQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their annual report along with the financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9 and comply with the charity's rules, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, relevant to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

The charity is an unincorporated association governed by its rules and is a registered charity, number 229527. The charity was first registered in 1964.

As set out in the charity's rules, the association shall consist of members from whom a President, Vice-President and Committee of Management shall be elected. Any person wishing to join the association must be proposed, seconded and elected at a General or Committee Meeting.

Objectives and activities

The objects of the charity are to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses. The charity also awards prizes for excellence in Crop Husbandry in Cereals, Peas, Beans, Top Fruit, Potatoes and Vegetables. The charity also awards prizes for Farm Workers who have achieved periods of Long Service exceeding 25 years and 40 years. The charity also aims to educate the General Public in the fundamentals of Agriculture, with special emphasis on the education of Children. The charity also aims to impart a greater understanding on the relationship between Farming and the Environment.

The area of operation and benefit continues to be that of East Kent.

Public benefit

The trustees confirm that they have complied with section 4 of the Charities Act 2011 in having due regard for the Charity Commissioner's general guidance in public benefit.

Achievements and performance*Chairman's report*

Having previously hosted the ploughing match in 2002 and more recently in 2013, I was extremely thankful when Vanessa McDonald kindly agreed to accommodate us once again at Upper Hardres Court Farm. I would like to thank James Loder-Symonds for getting the ball rolling nearly two years ago towards one of our most supported match.

The Park at Upper Hardres Court Farm is such a fantastic location to hold the match. The Park worked so well to hold the show ground and the car park, since it is now just one field. Although we were offered a little less ground than last time for ploughing, we certainly made the most of it. Vanessa kindly agreed to remove the straw and the soil's condition was perfect for ploughing; and quite rightly so, given the amount of rain that we have had this summer.

I impressed myself by remembering the rocket and Congratulations to Stephen Batchelor, our champion Ploughman.

I was thrilled to have the addition of the Ovenden Family class at the match this year with 8 family members entered; spanning three generations. The Ovenden family have always been such fantastic supporters of our match, but it was such a shame that Adrian Ovenden was unable to compete on the day. Ollie Ovenden won the family prize, so congratulations to him.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Once again, we were so lucky with the weather, the winds dropped from the day before and even the sun made an appearance replicating the conditions of the matches held recently at Malmaison and Eastry Court.

Having hoped to revolutionise the car park, there was still a "little" backlog on the road. I can only put that down to the undulations in the field acting as traffic calming. However, I was extremely happy how the carpark worked (after 9:30) even though it was taking cars some 40 minutes to get from Stone Street to the match. The volume of traffic was a testament to the level of support that we have from the general public.

The walk-in payment scheme though, I felt was a roaring success. Our staff and guests gave me great positive feedback. I would strongly suggest that this is something we should continue with in the future especially with the amount of electronics we are having to use. We need protection from rain and as Mike pointed out; even the sun. Quex Park would lend itself perfectly as the fence is already in place. The Sumup machines this time kept working since now being registered and we must be mindful though when choosing future sites that a good phone signal is available.

In my time on the committee, I have learnt that Andrew always relishes the challenge of trees and obstacles when setting up the show ground and by it's location I felt that I didn't let him down. I must say that the mature trees blended in so well adding character and we were blessed with the magnificent backdrop of Hardres Court. We had our largest show ground yet, but we agreed that in the future, we need to look after the stands of our main sponsors and have them centrally placed to show our thanks for their support. The main ring was again a great spectacle and I'd like to thank Alan Mummy for his unrivalled commentary.

The only disappointment of the day was that after constant phone calls with KCC prior to the day, I was promised that the road closure was going to be opened for the tractors and ploughs from 7am until 9am, it was not opened until 8:50am. By this time, all the ploughing traffic was already on site.

I would like to also like to thank Mike, The Committee, Brian and especially Lorna for all your hard work making this day possible and with this being my third and last year as chairman, I would like to thank Mike for being such a help as vice chairman and wish him the best of luck for his three future matches.

Financial review

The charity's income in 2023 was £62,391 (2022 - £54,677) from this was deducted resources expended of £48,729 (2022 - £45,405) This left a profit for the year of £13,662 (2022 £9,272) which was added to the reserves brought forward as shown on page 7.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two years of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that the level of resources expended is covered.

Key management personnel remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 8 to the accounts.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023****East Kent Ploughing Match Women's Section**

The Women's Section of the East Kent Ploughing Match Association aims to promote and encourage the involvement of the wives and partners of the Members and others involved in Agriculture, including ploughing competitors, to submit and exhibit for competition, articles which demonstrate their domestic craft and skills. We also promote this show to members of the general public for viewing and social interest.

Statement of Trustees' Responsibilities


The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees on 5/3/2024 and signed on their behalf by:


.....
Mrs L Astbury - Hon Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST KENT PLOUGHING MATCH ASSOCIATION

I report to the trustees on my examination of the accounts of East Kent Ploughing Match Association for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of East Kent Ploughing Match Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the act').

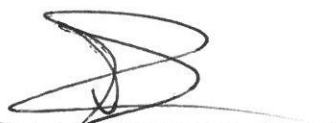
I report in respect of my examination of the East Kent Ploughing Match Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can 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 East Kent Ploughing Match Association as required by section 130 of the 2011 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 other to enable a proper understanding of the accounts to be reached.



D Payne FCCA
Independent Examiner
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent, CT18 7TQ

Date: 12/3/24

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations and voluntary income	2	8,333	35	8,368	7,541
Activities for generating funds	3	45,700	6,394	52,094	47,073
Investment income	4	394	72	466	63
Other income	5	1,463	0	1,463	0
Total income		55,890	6,501	62,391	54,677
Expenditure:					
Charitable activities	5	42,556	6,173	48,729	45,405
Total expenditure		42,556	6,173	48,729	45,405
Net movement in funds		13,334	328	13,662	9,272
Reconciliation of funds					
Total funds brought forward	12	65,978	12,100	78,078	68,806
Total funds carried forward	12	79,312	12,428	91,740	78,078

All income and expenditure derives from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 8 to 13 form part of these accounts.


BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		810		921
Current assets					
Debtors	10	-		65	
Stock		817		842	
Cash at bank and in hand		90,113		76,250	
		90,930		77,157	
Creditors: amounts falling due within one year	11	-		-	
Net current assets			90,930		77,157
Net assets			91,740		78,078
Funds:					
Restricted funds	12		12,428		12,100
Unrestricted funds	12		79,312		65,978
Total Charity funds			91,740		78,078

The notes on pages 8 to 13 form part of these accounts.

Approved by the trustees on 5/3/2024 and signed on their behalf by:


 P Overy
 Chairman


 M Barker
 Vice Chairman

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies

The East Kent Ploughing Match Association is a charity registered in England. The address of the correspondent office is given in the charity information on page 1 of the financial statements. The financial activity of the charity is to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses.

a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issues in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

East Kent Ploughing Match Association meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

b) Income recognition

Investment income is recorded when receivable. All other income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

c) Expenditure

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A liability will be recognised when the charity has a legal or constructive obligation. A constructive obligation arises where the charity has indicated to a third party that it will undertake certain responsibilities and as a result of these, the charity has created a valid expectation to these third parties that it will discharge these responsibilities.

d) Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

e) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

f) Tangible fixed assets

The cost of tangible fixed assets is their purchase price, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:-

Hurdles, gates and equipment	10% reducing balance
Signboards and signposts	20% reducing balance

g) Stocks

Stocks are stated at the lower of cost and net realisable value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1 Accounting Policies (continued)

h) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and voluntary income	Unrestricted Fund £	Restricted Fund £	2023 Total £	2022 Total £
Subscriptions	1,305	-	1,305	900
Subscriptions (Gift Aid)	1,575	-	1,575	1,860
Prize money donated	4,480	-	4,480	3,555
Donations	658	35	693	772
HMRC Gift Aid	315	-	315	454
Sundry	-	-	-	-
	<u>8,333</u>	<u>35</u>	<u>8,368</u>	<u>7,541</u>

£35 (2022: £Nil) of the above donations and voluntary income were attributable to restricted funds and £8,333 (2022: £7,541) were attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3 Activities for generating funds	Unrestricted Fund £	Restricted Fund £	2023 Total £	2022 Total £
Advertisements	2,370	-	2,370	2,080
Trade stands and demonstration plots	10,675	-	10,675	10,162
Car parks and catalogues	32,311	-	32,311	28,599
Entry Fees and sundry receipts	344	221	565	436
Raffle	-	3,340	3,340	3,000
Profit from social	-	1,069	1,069	1,120
Profit from sale of Ties and Lapels	-	-	0	13
Craft show income	-	1,764	1,764	1,663
	<u>45,700</u>	<u>6,394</u>	<u>52,094</u>	<u>47,073</u>

£6,394 (2022: £5,857) of the above generating funds income was attributable to restricted funds and £45,700 (2022: £41,216) was attributable to unrestricted funds.

4 Investment income	Unrestricted Fund £	Restricted Fund £	2023 Total £	2022 Total £
Interest on cash deposits	<u>394</u>	<u>72</u>	<u>466</u>	<u>63</u>

£72 (2022: £13) of the above investment income was attributable to restricted funds and £394 (2022: £50) was attributable to unrestricted funds.

5 Other income	Unrestricted Fund £	Restricted Fund £	2023 Total £	2022 Total £
Insurance claim	<u>1,463</u>	<u>-</u>	<u>1,463</u>	<u>-</u>

£Nil (2022: £Nil) of the above investment income was attributable to restricted funds and £1,463 (2022: £Nil) was attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5 Charitable activities	Unrestricted Fund £	Restricted Fund £	2023 Total £	2022 Total £
<u>Ploughing Match expenditure</u>				
Prize money	1,713	585	2,298	1,951
Raffle prizes	-	622	622	403
Craft show expenses	-	1,726	1,726	1,733
Misc match expenses	368	-	368	722
Card machine fees	575	-	575	395
Catering	2,532	-	2,532	2,142
Tent/Marquee hire	6,866	2,400	9,266	8,849
Cups - engraving, valuation and repairs	1,196	91	1,287	1,157
Public address system	560	-	560	560
Hire of signs	4,511	-	4,511	-
Hire of mobile toilets	2,646	-	2,646	2,700
Security - ground	922	-	922	4,009
Insurance premium	1,549	-	1,549	1,184
Steam ploughing	600	-	600	600
Depreciation	111	-	111	104
Horse Travel	700	-	700	600
Display fees	600	-	600	580
Medical	186	-	186	-
	25,635	5,424	31,059	27,689
<u>Support costs</u>				
Printing, postage, stationary and telephone	4,574	132	4,706	4,456
Advertising	94	-	94	118
Subscriptions	28	-	28	25
Secretarial Honorarium	6,615	-	6,615	6,300
Treasurers Honorarium	1,940	-	1,940	1,850
Coffee and lunches	70	500	570	480
Legal and professional fees	-	-	-	-
Sundry expenses	-	117	117	312
	13,321	749	14,070	13,541
<u>Donations</u>				
Donations for horses	-	-	-	-
Donations:Royal Agricultural Benevolent Inst	1,000	-	1,000	1,000
Other donations	2,600	-	2,600	3,175
	3,600	-	3,600	4,175
Total analysis of charitable activities	42,556	6,173	48,729	45,405

£6,173 (2022: £7,022) of the above costs were attributable to restricted funds and £42,556 (2022: £38,383) were attributable to unrestricted funds.

6 Staff costs and numbers

The charity does not have any employees receiving emoluments.

7 Taxation

The Association is a registered charity and therefore is not subject to taxation.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8 Remuneration of key management personnel

The Trustees consider the board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year.

Remuneration of key management personnel is £Nil (2022: £Nil).

9 Tangible fixed assets	Equipment £	Signboards £	Total £
Cost			
As at 1 January 2023	2,732	1,926	4,658
Additions	-	-	-
	<u>2,732</u>	<u>1,926</u>	<u>4,658</u>
As at 31 December 2023	<u>2,732</u>	<u>1,926</u>	<u>4,658</u>
Depreciation			
As at 1 January 2023	2,008	1,729	3,737
Charge for the year	72	39	111
	<u>2,080</u>	<u>1,768</u>	<u>3,848</u>
As at 31 December 2023	<u>2,080</u>	<u>1,768</u>	<u>3,848</u>
Net book value			
As at 31 December 2023	<u>652</u>	<u>158</u>	<u>810</u>
As at 31 December 2022	<u>724</u>	<u>197</u>	<u>921</u>

10 Debtors	2023 £	2022 £
Other debtors	-	25
Accrued income	-	40
	<u>0</u>	<u>65</u>

11 Creditors	2023 £	2022 £
Other creditors	-	-
	<u>-</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12 Analysis of charitable funds - current year	Balance at 01 01 23	Incoming Resources	Resources Expended	Balance at 31 12 23
a) Restricted fund	12,100	6,501	(6,173)	12,428
b) Unrestricted fund	65,978	55,890	(42,556)	79,312
	<u>78,078</u>	<u>62,391</u>	<u>(48,729)</u>	<u>91,740</u>
Analysis of charitable funds - prior year				
	Balance at 01 01 22	Incoming Resources	Resources Expended	Balance at 31 12 22
a) Restricted fund	13,252	5,870	(7,022)	12,100
b) Unrestricted fund	55,554	48,807	(38,383)	65,978
	<u>68,806</u>	<u>54,677</u>	<u>(45,405)</u>	<u>78,078</u>

Name of Fund, description, nature and purposes of the fund

a) Restricted Fund - The East Kent Ploughing Match Association Women's Section

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

13 Analysis of net assets between funds - current year	Unrestricted Fund £	Restricted Fund £	Total 2023 £
Tangible Fixed Assets	810	-	810
Current Assets	78,502	12,428	90,930
Current Liabilities	-	-	-
	<u>79,312</u>	<u>12,428</u>	<u>91,740</u>
Analysis of net assets between funds - prior year			
	Unrestricted Fund £	Restricted Fund £	Total 2022 £
Tangible Fixed Assets	921	-	921
Current Assets	65,057	12,100	77,157
Current Liabilities	-	-	0
	<u>65,978</u>	<u>12,100</u>	<u>78,078</u>

EAST KENT PLOUGHING MATCH ASSOCIATION

England & Wales - Charity number 229527

Accounts

EAST KENT PLOUGHING MATCH ASSOCIATION

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

EAST KENT PLOUGHING MATCH ASSOCIATION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Legal and Administrative Information	1
Trustees' Report	2 - 4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 13

OFFICERS AND ADVISERS

Trustees

Patrick Overy (Chairman)
Mike Barker (Vice Chairman)

Annie Bartlett	E Plumtre
Michael John Plommer	Simon Timothy Phillips
Geoff Cross	Nicholas John Parsons
M Cocks	Fiona Paterson
Stuart Dunn	Matt Solley
Paul Stewart Dunn	Ian Stickells
Giles Hirst	M Spanton
Andrew Edward Kerr	James Weir
Harry Kenton	Mike Welham
Colin Laker	G Whitehead
James Loder-Symonds	Andrew Dean
James Ledger	Tim Smith
Ian Mather	Mo Ovenden
Alan Robert Mummery	Jack Woolley
Jeremy McCabe	Sarah Moir
Geoff Preston	Michael Lyon
S Patfield	

Hon Secretary

Mrs Lorna Astbury
The Loft, North Elham, Canterbury, Kent, CT4 6UY

Charity No. 229527

Charity Correspondent

Brian Jones - Treasurer
1 Pineham Bottom Cottages
Pineham
Dover
Kent
CT15 5HB

Independent Examiner

D Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent CT18 7TQ

Bankers

Natwest Bank Plc
11 The Parade
Canterbury
Kent
CT1 2SQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their annual report along with the financial statements of the charity for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9 and comply with the charity's rules, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, relevant to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

The charity is an unincorporated association governed by its rules and is a registered charity, number 229527. The charity was first registered in 1964.

As set out in the charity's rules, the association shall consist of members from whom a President, Vice-President and Committee of Management shall be elected. Any person wishing to join the association must be proposed, seconded and elected at a General or Committee Meeting.

Objectives and activities

The objects of the charity are to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses. The charity also awards prizes for excellence in Crop Husbandry in Cereals, Peas, Beans, Top Fruit, Potatoes and Vegetables. The charity also awards prizes for Farm Workers who have achieved periods of Long Service exceeding 25 years and 40 years. The charity also aims to educate the General Public in the fundamentals of Agriculture, with special emphasis on the education of Children. The charity also aims to impart a greater understanding on the relationship between Farming and the Environment.

The area of operation and benefit continues to be that of East Kent.

Public benefit

The trustees confirm that they have complied with section 4 of the Charities Act 2011 in having due regard for the Charity Commissioner's general guidance in public benefit.

Achievements and performance*Chairman's report*

I would like to begin by thanking The Lord and Lady Northbourne for their kind hospitality and allowing us to hold the match on a part of their estate being Stoneheap Farm. Thank you also to Matt Solley for the initial instigation and his help with the planning. The match was last held on the Northbourne Estate in 1960.

After the driest summer in my memory, the weather was once again on our side. Plenty of rain came before the match to turn the soil from concrete to friable. The clouds cleared to give us a Wednesday blessed with sunshine. Even one of our daily Spitfires overhead spied an audience and gave us a full loop.

Plenty of positive comments were received on the day in regards to the situation of the match with its impressive backdrop. It is a field that I've had my eye on for a while.

The ploughs had the extra challenge this year with burying chopped straw. The soil was moist and perfect for ploughing. Although a few comments were made, everyone competing had the same

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Andrew was spoilt setting out the show ground with straight lines and the mown stubble went down like a resilient carpet. Next year he tells me that he is looking forward to the challenge of trees. I was happy once again with Brooks Marquee Hire. However I will have to have words in regards to the ladies' tent which was placed at the last minute. We will be sure to prioritise the order of erection next year.

We had a bit of an issue with our new card readers on the entrance which will soon be resolved and I would like to thank Lorna, Mo, Mike and Brian for taking on the challenge and embracing the digital age. Prepaid tickets purchased through the website were scanned on the gate with ease. The other issue of the day was the lack of a starting rocket. It resided at Malmains, but the situation was resolved by a host of eager phone calls to get everyone started and myself shouting BANG at the line of conventional ploughs waiting anxiously to start, for which I can only apologise. It was as if I only had one thing to do on the day. Next year I will be sure to let two off at the same time.

Next year we will be holding the match by kind permission of Mrs Vanessa McDonald at Hardres Court Farm, Upper Hardres on the 27th September 2023.

As I enter my final year of chairmanship, I would like to thank the committee as a whole, especially Mike, Lorna and Brian for all the hard work that went towards the day that will always be Kent's Premier Ploughing Match.

Financial review

The charity's income in 2022 was £54,677 (2021 £44,537) from this was deducted resources expended of £45,405 (2021 £35,588) This left a profit for the year of £9,272 (2021 £8,949) which was added to the reserves brought forward as shown on page 7.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two years of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that the level of resources expended is covered.

Key management personnel remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 8 to the accounts.

East Kent Ploughing Match Women's Section

The Women's Section of the East Kent Ploughing Match Association aims to promote and encourage the involvement of the wives and partners of the Members and others involved in Agriculture, including ploughing competitors, to submit and exhibit for competition, articles which demonstrate their domestic craft and skills. We also promote this show to members of the general public for viewing and social interest.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees on7.3.23..... and signed on their behalf by:

.....
Mrs L Astbury - Hon Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST KENT PLOUGHING MATCH ASSOCIATION

I report to the trustees on my examination of the accounts of East Kent Ploughing Match Association for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of East Kent Ploughing Match Association 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 East Kent Ploughing Match Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can 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 East Kent Ploughing Match Association as required by section 130 of the 2011 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 other to enable a proper understanding of the accounts to be reached.



D Payne FCCA
Independent Examiner
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent, CT18 7TQ

Date: 15/3/23

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:					
Donations and voluntary income	2	7,541	0	7,541	8,284
Activities for generating funds	3	41,216	5,857	47,073	36,248
Investment income	4	50	13	63	5
Total income		48,807	5,870	54,677	44,537
Expenditure:					
Charitable activities	5	38,383	7,022	45,405	35,588
Total expenditure		38,383	7,022	45,405	35,588
Net movement in funds		10,424	(1,152)	9,272	8,949
Reconciliation of funds					
Total funds brought forward	12	55,554	13,252	68,806	59,857
Total funds carried forward	12	65,978	12,100	78,078	68,806

All income and expenditure derives from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 8 to 13 form part of these accounts.


**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		921		675
Current assets					
Debtors	10	65		542	
Stock		842		887	
Cash at bank and in hand		76,250		66,702	
		<u>77,157</u>		<u>68,131</u>	
Creditors: amounts falling due within one year	11	-		-	
Net current assets			<u>77,157</u>		<u>68,131</u>
Net assets			<u>78,078</u>		<u>68,806</u>
Funds:					
Restricted funds	12		12,100		13,252
Unrestricted funds	12		65,978		55,554
Total Charity funds			<u>78,078</u>		<u>68,806</u>

The notes on pages 8 to 13 form part of these accounts.

Approved by the trustees on 7/3/23 and signed on their behalf by:


.....
P Overy
Chairman


.....
M Barker
Vice Chairman

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting Policies

The East Kent Ploughing Match Association is a charity registered in England. The address of the correspondent office is given in the charity information on page 1 of the financial statements. The financial activity of the charity is to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses.

a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issues in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

East Kent Ploughing Match Association meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

b) Income recognition

Investment income is recorded when receivable. All other income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

c) Expenditure

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A liability will be recognised when the charity has a legal or constructive obligation. A constructive obligation arises where the charity has indicated to a third party that it will undertake certain responsibilities and as a result of these, the charity has created a valid expectation to these third parties that it will discharge these responsibilities.

d) Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

e) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

f) Tangible fixed assets

The cost of tangible fixed assets is their purchase price, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:-

Hurdles, gates and equipment	10% reducing balance
Signboards and signposts	20% reducing balance

g) Stocks

Stocks are stated at the lower of cost and net realisable value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting Policies (continued)

h) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and voluntary income	Unrestricted Fund £	Restricted Fund £	2022 Total £	2021 Total £
Subscriptions	900	-	900	975
Subscriptions (Gift Aid)	1,860	-	1,860	1,890
Prize money donated:	3,555	-	3,555	4,500
Donations	772	-	772	390
HMRC Gift Aid	454	-	454	529
Sundry	-	-	-	-
	<u>7,541</u>	<u>-</u>	<u>7,541</u>	<u>8,284</u>

£Nil (2021: £20) of the above donations and voluntary income were attributable to restricted funds and £7,541 (2021: £8,264) were attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Activities for generating funds	Unrestricted Fund £	Restricted Fund £	2022 Total £	2021 Total £
Advertisements	2,080	-	2,080	1,890
Trade stands and demonstration plots	10,162	-	10,162	8,790
Car parks and catalogues	28,599	-	28,599	20,434
Entry Fees and sundry receipts	362	74	436	624
Raffle	-	3,000	3,000	2,806
Profit from social	-	1,120	1,120	694
Profit from sale of Ties and Lapels	13	-	13	10
Craft show income	-	1,663	1,663	1,000
	<u>41,216</u>	<u>5,857</u>	<u>47,073</u>	<u>36,248</u>

£5,857 (2021: £4,500) of the above generating funds income was attributable to restricted funds and £41,216 (2021: £31,748) was attributable to unrestricted funds.

4 Investment income	Unrestricted Fund £	Restricted Fund £	2022 Total £	2021 Total £
Interest on cash deposits	<u>50</u>	<u>13</u>	<u>63</u>	<u>5</u>

£13 (2021: £1) of the above investment income was attributable to restricted funds and £50 (2021: £4) was attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

5 Charitable activities	Unrestricted Fund £	Restricted Fund £	2022 Total £	2021 Total £
<u>Ploughing Match expenditure</u>				
Prize money	1,441	510	1,951	1,471
Raffle prizes		403	403	433
Craft show expenses		1,733	1,733	1,994
Misc match expenses	722		722	1,059
Card machine fees	395		395	-
Catering	2,142		2,142	703
Tent/Marquee hire	6,413	2,436	8,849	6,344
Cups - engraving, valuation and repairs	1,066	91	1,157	697
Public address system	560		560	530
Hire of mobile toilets	2,700		2,700	3,446
Security - ground	4,009		4,009	3,272
Insurance premium	1,184		1,184	995
Steam ploughing	600		600	570
Depreciation	104		104	110
Horse Travel	600		600	1,050
Display fees	580		580	560
	22,516	5,173	27,689	23,234
<u>Support costs</u>				
Printing, postage, stationary and telephone	4,389	67	4,456	3,943
Advertising	118		118	124
Subscriptions	25		25	25
Secretarial Honorarium	6,300		6,300	6,000
Treasurers Honorarium	1,850		1,850	1,750
Coffee and lunches	60	420	480	188
Legal and professional fees			-	-
Sundry expenses		312	312	324
	12,742	799	13,541	12,354
<u>Donations</u>				
Donations for horses	-	-	-	-
Donations: Royal Agricultural Benevolent Inst	1,000	-	1,000	-
Other donations	2,125	1,050	3,175	-
	3,125	1,050	4,175	-
Total analysis of charitable activities	38,383	7,022	45,405	35,588

£7,022 (2021: £3,660) of the above costs were attributable to restricted funds and £38,383 (2021: £31,928) were attributable to unrestricted funds.

6 Staff costs and numbers

The charity does not have any employees receiving emoluments.

7 Taxation

The Association is a registered charity and therefore is not subject to taxation.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**
8 Remuneration of key management personnel

The Trustees consider the board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year.

Remuneration of key management personnel is £Nil (2019: £Nil).

9 Tangible fixed assets	Equipment £	Signboards £	Total £
Cost			
As at 1 January 2022	2,382	1,926	4,308
Additions	350	-	350
	<u>2,732</u>	<u>1,926</u>	<u>4,658</u>
As at 31 December 2022			
Depreciation			
As at 1 January 2022	1,953	1,680	3,633
Charge for the year	55	49	104
As at 31 December 2022	<u>2,008</u>	<u>1,729</u>	<u>3,737</u>
Net book value			
As at 31 December 2022	<u>724</u>	<u>197</u>	<u>921</u>
As at 31 December 2021	<u>429</u>	<u>246</u>	<u>675</u>
10 Debtors	2022	2021	
	£	£	
Other debtors	25	538	
Accrued income	40	4	
	<u>65</u>	<u>542</u>	
11 Creditors	2022	2021	
	£	£	
Other creditors	-	-	
	<u>-</u>	<u>-</u>	

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

12 Analysis of charitable funds - current year	Balance at 01 01 22	Incoming Resources	Resources Expended	Balance at 31 12 22
a) Restricted fund	13,252	5,870	(7,022)	12,100
b) Unrestricted fund	55,554	48,807	(38,383)	65,978
	<u>68,806</u>	<u>54,677</u>	<u>(45,405)</u>	<u>78,078</u>
Analysis of charitable funds - prior year	Balance at 01 01 21	Incoming Resources	Resources Expended	Balance at 31 12 21
a) Restricted fund	12,391	4,521	(3,660)	13,252
b) Unrestricted fund	47,466	40,016	(31,928)	55,554
	<u>59,857</u>	<u>44,537</u>	<u>(35,588)</u>	<u>68,806</u>

Name of Fund, description, nature and purposes of the fund

a) Restricted Fund - The East Kent Ploughing Match Association Women's Section

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

13 Analysis of net assets between funds - current year	Unrestricted Fund £	Restricted Fund £	Total 2022 £
Tangible Fixed Assets	921	-	921
Current Assets	65,057	12,100	77,157
Current Liabilities	-	-	-
	<u>65,978</u>	<u>12,100</u>	<u>78,078</u>
Analysis of net assets between funds - prior year	Unrestricted Fund £	Restricted Fund £	Total 2021 £
Tangible Fixed Assets	675	-	675
Current Assets	54,879	13,252	68,131
Current Liabilities	0	-	0
	<u>55,554</u>	<u>13,252</u>	<u>68,806</u>

EAST KENT PLOUGHING MATCH ASSOCIATION

England & Wales - Charity number 229527

Accounts

EAST KENT PLOUGHING MATCH ASSOCIATION
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

OFFICERS AND ADVISERS

Trustees

Patrick Overy (Chairman)
Mike Barker (Vice Chairman)

Annie Bartlett	Geoff Preston
Michael John Plommer	S Patfield
Geoff Cross	E Plumtre
M Cocks	Simon Timothy Phillips
Stuart Dunn	Nicholas John Parsons
Paul Stewart Dunn	Fiona Paterson
Giles Hirst	Matt Solley
Andrew Edward Kerr	Ian Stickells
Harry Kenton	M Spanton
Colin Laker	James Weir
James Loder-Symonds	Mike Welham
James Ledger	G Whitehead
Ian Mather	Andrew Dean
Alan Robert Mummery	Tim Smith
Jeremy McCabe	Mo Ovenden

Hon Secretaries

Mrs Sarah Moir
Thornleigh, Upper Bridge Street, Wye, Ashford, Kent, TN25 5DP

Mrs Lorna Astbury
The Loft, North Elham, Canterbury, Kent, CT4 6UY

Charity No. 229527

Charity Correspondent

Brian Jones - Treasurer
1 Pineham Bottom Cottages
Pineham
Dover
Kent
CT15 5HB

Independent Examiner

D Payne ACCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent CT18 7TQ

Bankers

Natwest Bank Plc
11 The Parade
Canterbury
Kent
CT1 2SQ

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their annual report along with the financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 7 and 8 and comply with the charity's rules, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, relevant to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, governance and management

The charity is an unincorporated association governed by its rules and is a registered charity, number 229527. The charity was first registered in 1964.

As set out in the charity's rules, the association shall consist of members from whom a President, Vice-President and Committee of Management shall be elected. Any person wishing to join the association must be proposed, seconded and elected at a General or Committee Meeting.

Objectives and activities

The objects of the charity are to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses. The charity also awards prizes for excellence in Crop Husbandry in Cereals, Peas, Beans, Top Fruit, Potatoes and Vegetables. The charity also awards prizes for Farm Workers who have achieved periods of Long Service exceeding 25 years and 40 years. The charity also aims to educate the General Public in the fundamentals of Agriculture, with special emphasis on the education of Children. The charity also aims to impart a greater understanding on the relationship between Farming and the Environment.

The area of operation and benefit continues to be that of East Kent.

Public benefit

The trustees confirm that they have complied with section 4 of the Charities Act 2011 in having due regard for the Charity Commissioner's general guidance in public benefit.

Achievements and performance*Chairman's report*

I would like to thank the Ledger family for hosting this years match, supplying us with a superb site and spoiling us with the ample grass that they had laid down.

We were extremely fortunate with the weather once again and were blessed with a beautiful day and a breeze that dried the rain from the night before. A good number of vintage entries were found on the stubble alongside the site with the three pairs of horses and the steam plough. The site gave us an excellent vantage point to view the conventional ploughs working on the adjacent field. However, numbers were ever so slightly down, maybe due to drilling, given the forecasted change of weather. Our champion once again was William Collard.

Andrew did a superb job as always of setting out the marquees and trades, even managing to place some late entries. I'd also like to take this opportunity to thank him again for his more than generous donation of the pin badges making the committee's jacket lapels and hats look extremely smart.

The marquees were erected in a timely fashion by the newly appointed Brooks Marquee Hire. I was more than happy with their work and communication.

Kent Events were on hand once more. Road signage was in place on the Friday prior which was good, but, their inadequate night security this time will have to be discussed.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The contactless card readers on the gate worked extremely well and I would like to thank Alan and Mike for the loan of their machines. It has always been an inevitable progression and we will be sure to arrange some of our own for next year.

It finally felt that any signs of a pandemic were over as we felt a bit of a return to normality. I was quietly expecting greater numbers than what attended having had to cancel last year, but this was probably hindered by the fuel situation.

I would like to thank the committee for all their hard work over the last two years for this match and especially Mike, my Vice Chairman for his support, opinions and advice.

I would also like to take this opportunity to thank Sarah for her tireless work as honorary secretary over the last eleven years and as she passes the reins over to Lorna, I wish her all the best for her future endeavors. We are hugely appreciative of how the two of you have worked together throughout this extraordinary year.

Financial review

The charity's income in 2021 was £44,536 (2020 £4,527) from this was deducted resources expended of £35,588 (2020 £4,287) This left a profit for the year of £8,949 (2020 £240) which was added to the reserves brought forward as shown on page 7.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately two years of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that the level of resources expended is covered.

Key management personnel remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 8 to the accounts.

East Kent Ploughing Match Women's Section

The Women's Section of the East Kent Ploughing Match Association aims to promote and encourage the involvement of the wives and partners of the Members and others involved in Agriculture, including ploughing competitors, to submit and exhibit for competition, articles which demonstrate their domestic craft and skills. We also promote this show to members of the general public for viewing and social interest.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Statement of Trustees' Responsibilities


The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees on 16/3/22 and signed on their behalf by:


.....
S Moir - Hon Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST KENT PLOUGHING MATCH ASSOCIATION

I report to the trustees on my examination of the accounts of East Kent Ploughing Match Association for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of East Kent Ploughing Match Association 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 East Kent Ploughing Match Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can 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 East Kent Ploughing Match Association as required by section 130 of the 2011 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 other to enable a proper understanding of the accounts to be reached.



D Payne FCCA
Independent Examiner
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent, CT18 7TQ

Date: 16/3/22

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations and voluntary income	2	8,264	20	8,284	4,210
Activities for generating funds	3	31,748	4,500	36,248	40
Investment income	4	4	1	5	277
Total income		<u>40,015</u>	<u>4,521</u>	<u>44,536</u>	<u>4,527</u>
Expenditure:					
Charitable activities	5	<u>31,928</u>	<u>3,660</u>	<u>35,588</u>	<u>4,287</u>
Total expenditure		<u>31,928</u>	<u>3,660</u>	<u>35,588</u>	<u>4,287</u>
Net movement in funds		8,088	861	8,949	240
Reconciliation of funds					
Total funds brought forward	12	<u>47,466</u>	<u>12,391</u>	<u>59,857</u>	<u>59,617</u>
Total funds carried forward	13	<u><u>55,554</u></u>	<u><u>13,252</u></u>	<u><u>68,806</u></u>	<u><u>59,857</u></u>

All income and expenditure derives from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 8 to 13 form part of these accounts.

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		675		785
Current assets					
Debtors	10	542		829	
Stock		887		903	
Cash at bank and in hand		66,702		57,840	
		<u>68,131</u>		<u>59,572</u>	
Creditors: amounts falling due within one year	11	<u>-</u>		<u>(500)</u>	
Net current assets			<u>68,131</u>		<u>59,072</u>
Net assets			<u>68,806</u>		<u>59,857</u>
Funds:					
Restricted funds	12		13,252		12,391
Unrestricted funds	12		<u>55,554</u>		<u>47,466</u>
Total Charity funds			<u>68,806</u>		<u>59,857</u>

The notes on pages 8 to 13 form part of these accounts.

Approved by the trustees on 16/3/22 and signed on their behalf by:

.....
P Overy
Chairman

.....
M Barker
Vice Chairman

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting Policies

The East Kent Ploughing Match Association is a charity registered in England. The address of the correspondent office is given in the charity information on page 1 of the financial statements. The financial activity of the charity is to encourage those employed in agriculture and to award prizes for skill in Ploughing with Commercial Tractors, Vintage Tractors and Horses.

a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issues in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

East Kent Ploughing Match Association meets the definition of a public benefit entity under FRS 102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

b) Income recognition

Investment income is recorded when receivable. All other income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

c) Expenditure

All expenditure is accounted for on an accruals basis. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A liability will be recognised when the charity has a legal or constructive obligation. A constructive obligation arises where the charity has indicated to a third party that it will undertake certain responsibilities and as a result of these, the charity has created a valid expectation to these third parties that it will discharge these responsibilities.

d) Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

e) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor.

f) Tangible fixed assets

The cost of tangible fixed assets is their purchase price, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:-

Hurdles, gates and equipment	10% reducing balance
Signboards and signposts	20% reducing balance

g) Stocks

Stocks are stated at the lower of cost and net realisable value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting Policies (continued)

h) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Donations and voluntary income	Unrestricted Fund £	Restricted Fund £	2021 Total £	2020 Total £
Subscriptions	975	-	975	865
Subscriptions (Gift Aid)	1,890	-	1,890	1,890
Prize money donated:	4,500	-	4,500	-
Donations	370	20	390	844
HMRC Gift Aid	529	-	529	554
Sundry	-	-	-	57
	<u>8,264</u>	<u>20</u>	<u>8,284</u>	<u>4,210</u>

£20 (2020: £57) of the above donations and voluntary income were attributable to restricted funds and £8,264 (2020: £4,153) were attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3 Activities for generating funds	Unrestricted Fund £	Restricted Fund £	2021 Total £	2020 Total £
Advertisements	1,890	-	1,890	-
Trade stands and demonstration plots	8,790	-	8,790	(70)
Car parks and catalogues	20,434	-	20,434	-
Entry Fees and sundry receipts	624	-	624	15
Raffle	-	2,806	2,806	-
Profit from social	-	694	694	-
Profit from sale of Ties and Lapels	10	-	10	2
Craft show income	-	1,000	1,000	93
	<u>31,748</u>	<u>4,500</u>	<u>36,248</u>	<u>40</u>

£4,500 (2020: £93) of the above generating funds income was attributable to restricted funds and £31,748 (2020: £(53)) was attributable to unrestricted funds.

	Unrestricted Fund £	Restricted Fund £	2021 Total £	2020 Total £
4 Investment income				
Interest on cash deposits	<u>4</u>	<u>1</u>	<u>5</u>	<u>277</u>

£1 (2020: £5) of the above investment income was attributable to restricted funds and £4 (2020: £272) was attributable to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5 Charitable activities	Unrestricted Fund £	Restricted Fund £	2021 Total £	2020 Total £
<u>Ploughing Match expenditure</u>				
Prize money	1,471	-	1,471	-
Raffle prizes	-	433	433	20
Craft show expenses	-	1,994	1,994	50
Misc match expenses	1,059	-	1,059	80
Catering	703	-	703	-
Tent/Marquee hire	5,624	720	6,344	-
Cups - engraving, valuation and repairs	697	-	697	-
Public address system	530	-	530	-
Hire of mobile toilets	3,446	-	3,446	-
Security - ground	3,272	-	3,272	342
Insurance premium	995	-	995	706
Steam ploughing	570	-	570	-
Depreciation	110	-	110	130
Horse Travel	1,050	-	1,050	-
Display fees	560	-	560	-
	20,085	3,147	23,232	1,328
<u>Support costs</u>				
Printing, postage, stationary and telephone	3,943	-	3,943	859
Advertising	124	-	124	-
Subscriptions	25	-	25	100
Secretarial Honorarium	6,000	-	6,000	1,500
Treasurers Honorarium	1,750	-	1,750	500
Coffee and lunches	-	188	188	-
Legal and professional fees	-	-	-	-
Sundry expenses	-	325	325	-
	11,842	513	12,355	2,959
<u>Donations</u>				
Donations for horses	-	-	-	-
Donations:Royal Agricultural Benevolent Inst	-	-	-	-
Other donations	-	-	-	-
	-	-	-	-
Total analysis of charitable activities	31,928	3,660	35,588	4,287

£3,660 (2020: £143) of the above costs were attributable to restricted funds and £31,928 (2020: £4,144) were attributable to unrestricted funds.

6 Staff costs and numbers

The charity does not have any employees receiving emoluments.

7 Taxation

The Association is a registered charity and therefore is not subject to taxation.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**
8 Remuneration of key management personnel

The Trustees consider the board of Trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year.

Remuneration of key management personnel is £Nil (2019: £Nil).

9 Tangible fixed assets	Equipment £	Signboards £	Total £
Cost			
As at 1 January 2021	2,382	1,926	4,308
Additions	-	-	-
	<u>2,382</u>	<u>1,926</u>	<u>4,308</u>
As at 31 December 2021	<u>2,382</u>	<u>1,926</u>	<u>4,308</u>
Depreciation			
As at 1 January 2021	1,905	1,618	3,523
Charge for the year	48	62	110
As at 31 December 2021	<u>1,953</u>	<u>1,680</u>	<u>3,633</u>
Net book value			
As at 31 December 2021	<u>429</u>	<u>246</u>	<u>675</u>
As at 31 December 2020	<u>477</u>	<u>308</u>	<u>785</u>
10 Debtors		2021 £	2020 £
Other debtors		538	559
Accrued income		4	270
		<u>542</u>	<u>829</u>
11 Creditors		2021 £	2020 £
Other creditors		-	500
		<u>-</u>	<u>500</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12 Analysis of charitable funds - current year	Balance at 01 01 21	Incoming Resources	Resources Expended	Balance at 31 12 21
a) Restricted fund	12,391	4,521	(3,660)	13,252
b) Unrestricted fund	47,466	40,015	(31,928)	55,554
	<u>59,857</u>	<u>44,536</u>	<u>(35,588)</u>	<u>68,806</u>
Analysis of charitable funds - prior year	Balance at 01 01 20	Incoming Resources	Resources Expended	Balance at 31 12 20
a) Restricted fund	12,379	155	(143)	12,391
b) Unrestricted fund	47,238	4,372	(4,144)	47,466
	<u>59,617</u>	<u>4,527</u>	<u>(4,287)</u>	<u>59,857</u>

Name of Fund, description, nature and purposes of the fund

a) Restricted Fund - The East Kent Ploughing Match Association Women's Section

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

13 Analysis of net assets between funds - current year

	Unrestricted Fund £	Restricted Fund £	Total 2021 £
Tangible Fixed Assets	675	-	675
Current Assets	54,879	13,252	68,131
Current Liabilities	-	-	-
	<u>55,554</u>	<u>13,252</u>	<u>68,806</u>

Analysis of net assets between funds - prior year

	Unrestricted Fund £	Restricted Fund £	Total 2020 £
Tangible Fixed Assets	785	-	785
Current Assets	47,181	12,391	59,572
Current Liabilities	(500)	-	(500)
	<u>47,466</u>	<u>12,391</u>	<u>59,857</u>

