

**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**

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**OFFICERS AND ADVISERS**

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**Trustees**

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

Annie Bartlett  
Michael John Plommer  
M Cocks  
Stuart Dunn  
Paul Stewart Dunn  
Giles Hirst  
Andrew Edward Kerr  
Harry Kenton  
Colin Laker  
James Loder-Symonds  
James Ledger  
Ian Mather  
Alan Robert Mummery  
Jeremy McCabe  
Geoff Preston  
S Patfield  
Simon Timothy Phillips

Patrick Overy  
Fiona Paterson  
Matt Solley  
Ian Stickells  
M Spanton  
James Weir  
Mike Welham  
G Whitehead  
Andrew Dean  
Tim Smith  
Mo Ovenden  
Jack Woolley  
Sarah Moir  
Michael Lyon  
Jamie C Bones  
Sophie Evans

**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**

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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**

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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**

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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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>66,390</b>	<b>5,388</b>	<b>71,778</b>	<b>60,269</b>
<b>Expenditure:</b>					
Charitable activities	5	57,929	4,405	62,334	51,437
<b>Total expenditure</b>		<b>57,929</b>	<b>4,405</b>	<b>62,334</b>	<b>51,437</b>
<b>Net movement in funds</b>		<b>8,461</b>	<b>983</b>	<b>9,444</b>	<b>8,832</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	12	86,467	14,105	100,572	91,740
<b>Total funds carried forward</b>	<b>12</b>	<b>94,928</b>	<b>15,088</b>	<b>110,016</b>	<b>100,572</b>

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.



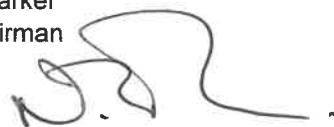
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2025**

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

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### 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.

<b>2 Donations and voluntary income</b>	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>2025 Total £</b>	<b>2024 Total £</b>
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	-	-	-	-
	<b>9,855</b>	<b>-</b>	<b>9,855</b>	<b>8,707</b>

£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**

<b>3 Activities for generating funds</b>	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>2025 Total £</b>	<b>2024 Total £</b>
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.

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

£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**

<b>5 Charitable activities</b>	<b>Unrestricted Fund £</b>	<b>Restricted Fund £</b>	<b>2025 Total £</b>	<b>2024 Total £</b>
<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
	<u>30,021</u>	<u>3,168</u>	<u>33,189</u>	<u>31,431</u>
<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
	<u>24,108</u>	<u>1,187</u>	<u>25,295</u>	<u>16,231</u>
<u>Donations</u>				
Donations: Royal Agricultural Benevolent Inst	1,000	-	1,000	1,000
Other donations	2,800	50	2,850	2,775
	<u>3,800</u>	<u>50</u>	<u>3,850</u>	<u>3,775</u>
<b>Total analysis of charitable activities</b>	<u><u>57,929</u></u>	<u><u>4,405</u></u>	<u><u>62,334</u></u>	<u><u>51,437</u></u>

£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 £
<b>Cost</b>			
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	2,732	1,926	4,658
<b>Depreciation</b>			
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	2,204	1,825	4,029
<b>Net book value</b>			
As at 31 December 2025	528	101	629
	<u>528</u>	<u>101</u>	<u>629</u>
As at 31 December 2024	587	126	713
	<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**

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

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**

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

**Analysis of net assets between funds - prior year**

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