

YARCOMBE AND DISTRICT YOUNG FARMERS CLUB

England & Wales · Charity number 266086

Details

Status Registered

Legal form Other

Registered 1973-10-04

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

Contact

Address Amory Building
Cheriton Bishop
Exeter
EX6 6JH

Phone 0164724120

Activities

Objects: A) TO ADVANCE THE EDUCATION OF YOUNG MEMBERS OF THE PUBLIC AT LARGE IN AGRICULTURE, HOME CRAFTS, COUNTRY LIFE AND RELATED SUBJECTS; AND (B) IN THE INTERESTS OF THE SOCIAL WELFARE OF SUCH MEMBERS TO PROVIDE, AND PROMOTE THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATIONS, BEING FACILITIES WHICH WILL IMPROVE THEIR CONDITIONS OF LIFE AND WILL ASSIST IN THE DEVELOPMENT OF THEIR SPIRITUAL AND MENTAL CAPACITIES, SELF-RELIANCE AND INDIVIDUAL RESPONSIBILITY SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF THE COMMUNITY.

Activities: THE PROVISION OF POSITIVE ACTIVITIES FOR RURAL YOUNG PEOPLE AGED 10 TO 28

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** YARCOMBE
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£53,435	£59,330	-	-
2024-07-31	£48,027	£58,128	-	-
2023-07-31	£29,156	£29,480	-	-
2022-07-31	£28,226	£28,828	-	-
2021-07-31	£6,893	£6,548	-	-

Trustees

Name	Role	Appointed
Bryony Gilmore		2025-09-29
Isabelle Pearse		2025-09-29
Scott Retter		2025-09-01

YARCOMBE AND DISTRICT YOUNG FARMERS CLUB

England & Wales - Charity number 266086

Accounts

DEVON FEDERATION OF YOUNG FARMERS
YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31ST JULY 2025

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YARCOMBE AND DISTRICT YOUNG FARMERS CLUB
TRUSTEES ANNUAL REPORT AS AT 31 JULY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Yarcombe and District Young Farmers Club

Registered Charity Number: 266086

Principal Address: Devon Federation of YFC, Devon Rural Hub, Amory Building, Cheriton Bishop, Exeter, EX6 6JH

Trustees:	Mr Andrew Stanbury (Chair Person)	Appointed 1 September 2024
	Miss Eleanor Gibson (Secretary)	Appointed 1 September 2024
	Miss Ruby Drew (Treasurer)	Appointed 1 September 2024

The above trustees were appointed by Yarcombe and District Young Farmers' Club and acted until 29th September 2025.

Additional Administrative Information

Bankers:

National Westminster Bank Plc
94 High St, Honiton EX14 1JL

Independent Examiner:

Rachael Dalton
Mitchells Chartered Accountants, St Johns House, Castle Street, Taunton, Somerset TA1 4AY

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a constitution adopted on 2nd October 1972.
Trustees are appointed or reappointed annually the Annual General Meeting.

OBJECTIVES AND ACTIVITIES

The Objectives as set out in the governing document

- to advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and
 - in the interests of the social welfare of such members to provide, and promote the provision of, facilities for recreation and other leisure-time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.
- Our Club is one of 38 independent Clubs affiliated to the Devon Federation of Young Farmers Club —Charity number 1098759.

The Club confirms that it has referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing its aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The club usually meets every two weeks in local village halls, these stretch to 3 weekly in the summer.

The members of the Club have had a great year and enjoyed a programme of activities and competitions.
These have included different sports and speaking competitions, hosting disco's, water parties and organising a tractor run as well as raising money for charity and having fun doing so.

The AGM is held on the 29th September 2025.

As a result of our charitable undertakings, we have raised money intended to be donated to our chosen charity
- Devon & Somerset Air Ambulance

FINANCIAL REVIEW

Any surplus funds that are unrestricted are retained to cover any unforeseen future expenditure. If the club proposes and is supported, various surplus funds may be given as donations.
Currently there are no funds in deficit.

A separate bank account was held at HSBC which is where monies raised from charity events are held prior to donation in addition to funds received for show and sale sponsorship. These funds are restricted to these two activities only. Although the HSBC account is now closed, a running total of restricted funds still remain. The treasurer is committed to opening a new bank account.

The trustees present their report and financial statements for the year ended 31 July 2025


Signed on behalf of the Trustees and Committee
Yarcombe and District YFC

Andrew Stanbury (Chair Person)

29/9/25
Date

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES MEMBERS OF YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

Registered Charity Number 266086

I report to the trustees on my examination of the accounts of Yarcombe and District Young Farmers' Club (the Trust) for the year ended 31 July 2023, which are set out on pages 3 to 6

Responsibilities and basis of report

As the charity trustees 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 Trust'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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the applicable accounting 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 the 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 in order to enable a proper understanding of the accounts to be reached.

Rachael Dalton

.....
Rachael Dalton (FCCA)



MITCHELLS

Chartered Accountants
St Johns' House
Castle Street
Taunton
Somerset
TA1 4AY

Date: 29/09/2025

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST JULY 2025

<u>2024</u>	<u>2024</u>		<u>2025</u>	<u>2025</u>
<u>Unrestricted Funds</u>	<u>Restricted Funds</u>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>
<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<u>INCOME</u>				
2,890.00	-	Members' Subscriptions	2,645.00	-
3,795.75	-	Programme Income	1,159.50	-
-	6,209.00	Stock	-	7,049.00
20,464.61	-	Club Social Events	13,411.03	-
9,149.00	-	Other Social Events	9,350.50	-
-	5,091.96	Charity Fundraising	-	17,944.48
-	420.00	Show & Sale Sponsorship	-	675.00
-	-	Donations	1,200.00	-
-	-	Interest Received	-	-
		TBC		
<u>36,299.36</u>	<u>11,720.96</u>		<u>27,766.03</u>	<u>25,668.48</u>
<u>EXPENDITURE</u>				
2,330.00	-	Affiliation Fees: Local	2,835.00	-
2,012.40	-	National	2,400.00	-
532.75	-	Insurance	618.55	-
7,265.37	-	Programme Expenditure	3,049.19	-
14,146.73	-	Club Social Events	6,682.37	-
10,334.00	-	Other Social Events	9,680.95	-
-	360.61	Charity Fundraising	-	6,101.25
-	4,885.00	Stock	-	8,106.00
-	549.81	Show & Sale Prize Money (& Expenses)	-	168.75
171.35	-	Printing, Postage, Stationery	152.68	-
49.00	-	Miscellaneous Expenses	0.00	-
-	15,492.02	Charity Donations	-	19,535.37
<u>36,841.60</u>	<u>21,287.44</u>		<u>25,418.74</u>	<u>33,911.37</u>
<u>(542.24)</u>	<u>(9,566.48)</u>	<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>2,347.29</u>	<u>(8,242.89)</u>
<u>Reconciliation in Funds:</u>				
24,684.75	20,036.42	Total Funds Brought Forward	24,142.51	10,469.94
24,142.51	10,469.94	Total Funds Carried Forward	26,489.80	2,227.05

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
BALANCE SHEET AS AT 31 JULY 2025

<u>2024</u>		<u>2025</u>
<u>£</u>		<u>£</u>
	<u>CURRENT ASSETS</u>	
-	Debtors	1,796.00
12,362.39	Natwest Current Account	24,002.58
7,692.14	Charity Account Share	0.00
2,777.80	S & S Account Share	3,284.05
11,333.55	National Savings Account	11,333.55
446.57	Cash in Hand	371.44
<u>34,612.45</u>		<u>40,787.62</u>
	<u>CURRENT LIABILITIES</u>	
0.00	Creditors	12,070.77
<u>34,612.45</u>	<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>	<u>28,716.85</u>
	<u>REPRESENTED BY:</u>	
	<u>RETAINED PROFITS</u>	
44,721.17	Brought forward	34,612.45
(10,108.72)	Surplus/(Deficit) for the Year	(5,895.60)
<u>34,612.45</u>	Carried forward	<u>28,716.85</u>
<u>34,612.45</u>		<u>28,716.85</u>

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JULY 2025

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on an activities basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

After Date Information

The following income was received during August/September 2025

Panto Tickets	£85	
Sheep	£1,519	
The York Inn	£192	Water Party Refund
Total	£1,796	

The following payments were paid after the year end.

Devon & Somerset Air Ambulance	£11,735	
Ruby Drew	£335	BBQ for Water Party
Total	£12,071	

HSBC Account

The HSBC account which contained restricted funds to donate to charity was automatically closed in 2022 due to nil activity. The balance of £8,625.65 was paid into the current account.

The current account has been split on the balance sheet to display the balances held for each area.

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
INCOME AND EXPENDITURE DETAIL ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2025

		<u>Income</u>	<u>Expense</u>	<u>Profit/(Loss)</u>
		<u>£</u>	<u>£</u>	<u>£</u>
<u>Club Social Events</u>				
Harvest Supper	(Sept 24)	1,557.00	1,642.50	-85.50
Whist Drive		350.60	124.08	226.52
Taunton Races		975.00	960.00	15.00
Halloween Meeting			44.57	-44.57
Go Karting		487.00	544.50	-57.50
Wine & Wisdom	(Jan 24)	1,103.93	321.73	782.20
UV Disco	(25/04/2025)	8,937.50	2,965.83	5,971.67
Cheshire Exchange			79.16	-79.16
		<u>13,411.03</u>	<u>6,682.37</u>	<u>6,728.66</u>
<u>Other Social Events</u>				
Crealy Ball & Bus		2,540.00	2,650.00	-110.00
Marshwood Ball & Bus		1,734.00	1,730.00	4.00
SWA		4,356.50	4,460.95	-104.45
Crealy Challenge			40.00	-40.00
Somerset Ball Bus		720.00	800.00	-80.00
		<u>9,350.50</u>	<u>9,680.95</u>	<u>-330.45</u>
<u>Charity Fundraising</u>				
Performance ReRun	(Feb 25)	1,397.77	305.87	1,091.90
Carol Singing		349.46		349.46
Tractor Run		4,101.85	614.26	3,487.59
Turkey Plucking		230.00		230.00
Cream Tea 8/9/24		830.00	85.36	744.64
Mouse Racing 5/4/25		2,943.40	715.43	2,227.97
Water Party 25/7/25		8,092.00	4,380.33	3,711.67
		<u>17,944.48</u>	<u>6,101.25</u>	<u>11,843.23</u>
<u>Charity Donations</u>				
Yellow Wellies			7,800.00	-7,800.00
D & S Air Ambulance			11,735.37	-11,735.37
Stockland Fair		700.00		700.00
M & A Phillips		200.00		200.00
Open Farm Sunday		300.00		300.00
		<u>1,200.00</u>	<u>19,535.37</u>	<u>-18,335.37</u>
<u>Programme</u>				
Sports Costs				0.00
Hall Hire			962.50	-962.50
Performance Costs			468.00	-468.00
Honiton Show (EDG)		80.50	38.75	41.75
Honiton Show Entries			104.00	-104.00
Scrapbook Exp			16.95	-16.95
New Show Cubilce			62.06	-62.06
DFYFC Prize Money		9.00	9.00	0.00
TOW			90.00	-90.00
DFYFC Year Books			40.00	-40.00
Engraving			37.93	-37.93
Panto Tickets		1,070.00	1,220.00	-150.00
		<u>1,159.50</u>	<u>3,049.19</u>	<u>-1,889.69</u>
<u>Stock</u>				
Sheep	(Jul 24 Purch)	5,019.00	6,076.00	-1,057.00
Pigs	(May 25 Purch)	390.00	390.00	0.00
5 Club Calves		1,640.00	1,640.00	0.00
		<u>7,049.00</u>	<u>8,106.00</u>	<u>-1,057.00</u>
<u>Show and Sale</u>				
Prize Money Sponsorship		675.00		675.00
S & S Expenses			168.75	-168.75
		<u>675.00</u>	<u>168.75</u>	<u>506.25</u>

YARCOMBE AND DISTRICT YOUNG FARMERS CLUB

England & Wales - Charity number 266086

Accounts

DEVON FEDERATION OF YOUNG FARMERS
YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31ST JULY 2024

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YARCOMBE AND DISTRICT YOUNG FARMERS CLUB
TRUSTEES ANNUAL REPORT AS AT 31 JULY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Yarcombe and District Young Farmers Club

Registered Charity Number: 266086

Principal Address: Devon Federation of YFC, Devon Rural Hub, Amory Building, Cheriton Bishop, Exeter, EX6 6JH

Trustees:	Mr William Vinning (Chair Person)	Appointed 1 September 2022
	Miss Rebecca Copp (Secretary)	Appointed 1 September 2021
	Mr Peter Grabham (Treasurer)	Appointed 1 September 2022

The above trustees were appointed by Yarcombe and District Young Farmers' Club and acted until 30th September 2024.

Additional Administrative Information

Bankers:

National Westminster Bank Plc
94 High St, Honiton EX14 1JL

Independent Examiner:

Rachael Dalton
Mitchells Chartered Accountants, St Johns House, Castle Street, Taunton, Somerset TA1 4AY

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a constitution adopted on 2nd October 1972.
Trustees are appointed or reappointed annually the Annual General Meeting.

OBJECTIVES AND ACTIVITIES

The Objectives as set out in the governing document

- to advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and
 - in the interests of the social welfare of such members to provide, and promote the provision of, facilities for recreation and other leisure-time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.
- Our Club is one of 38 independent Clubs affiliated to the Devon Federation of Young Farmers Club —Charity number 1098759.

The Club confirms that it has referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing its aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The club usually meets every two weeks in local village halls, these stretch to 3 weekly in the summer.

The members of the Club have had a great year and enjoyed a programme of activities and competitions.
These have included different sports and speaking competitions, hosting disco's, ball pit parties and organising a tractor run as well as raising money for charity and having fun doing so.
this year.

The AGM is held on the 30th September 2024.

As a result of our charitable undertakings, we have raised money intended to be donated to our chosen charity
- Farm Safety Foundation - Yellow Wellies

FINANCIAL REVIEW

Any surplus funds that are unrestricted are retained to cover any unforeseen future expenditure. If the club proposes and is supported, various surplus funds may be given as donations.
Currently there are no funds in deficit.

A separate bank account was held at HSBC which is where monies raised from charity events are held prior to donation in addition to funds received for show and sale sponsorship. These funds are restricted to these two activities only. Although the HSBC account is now closed, a running total of restricted funds still remain. The treasurer is committed to opening a new bank account.

The trustees present their report and financial statements for the year ended 31 July 2024.


.....
Signed on behalf of the Trustees and Committee
Yarcombe and District YFC

Ella Wittridge (Chair Person)

30-09-24
.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES MEMBERS OF YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

Registered Charity Number 266086

I report to the trustees on my examination of the accounts of Yarcombe and District Young Farmers' Club (the Trust) for the year ended 31 July 2023, which are set out on pages 3 to 6

Responsibilities and basis of report

As the charity trustees 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 Trust'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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the applicable accounting 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 the 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 in order to enable a proper understanding of the accounts to be reached.

Rachael Dalton

.....
Rachael Dalton (FCCA)



MITCHELLS
Chartered Accountants
St Johns' House
Castle Street
Taunton
Somerset
TA1 4AY

Date: 30/09/2024

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2024

<u>2023</u>	<u>2023</u>		<u>2024</u>	<u>2024</u>
<u>Unrestricted Funds</u>	<u>Restricted Funds</u>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>
<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
<u>INCOME</u>				
1,820.00	-	Members' Subscriptions	2,890.00	-
810.00	-	Programme Income	3,795.75	-
-	17,665.01	Stock	-	6,209.00
17,810.24	-	Club Social Events	20,464.61	-
7,506.00	-	Other Social Events	9,149.00	-
-	22,012.77	Charity Fundraising	-	5,091.96
100.02	3,500.00	Write off Prior Year Cheques	-	-
1,099.00	600.00	Show & Sale Sponsorship	-	420.00
10.54	-	Opening Debtors	-	-
29,155.80	43,777.78	Interest Received TBC	36,299.36	11,720.96
<u>EXPENDITURE</u>				
2,880.00	-	Affiliation Fees: Local	2,330.00	-
2,476.80	-	National	2,012.40	-
598.28	-	Insurance	532.75	-
3,366.72	-	Programme Expenditure	7,265.37	-
11,248.49	-	Club Social Events	14,146.73	-
8,598.64	-	Other Social Events	10,334.00	-
-	6,520.75	Charity Fundraising	-	360.61
-	17,947.08	Stock	-	4,885.00
-	1,000.00	Show & Sale Prize Money (& Expenses)	-	549.81
193.68	-	Printing, Postage, Stationery	171.35	-
117.50	-	Miscellaneous Expenses	49.00	-
-	3,611.41	Charity Donations	-	15,492.02
29,480.11	29,079.24		36,841.60	21,287.44
(324.31)	14,698.54	<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>(542.24)</u>	<u>(9,566.48)</u>
<u>Reconciliation in Funds:</u>				
25,009.06	5,337.88	Total Funds Brought Forward	24,684.75	20,036.42
24,684.75	20,036.42	Total Funds Carried Forward	24,142.51	10,469.94

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
BALANCE SHEET AS AT 31 JULY 2024

<u>2023</u>		<u>2024</u>
<u>£</u>		<u>£</u>
	<u>CURRENT ASSETS</u>	
13,253.20	Natwest Current Account	12,362.39
18,452.81	Charity Account Share	7,692.14
1,583.61	S & S Account Share	2,777.80
11,333.55	National Savings Account	11,333.55
98.00	Cash in Hand	446.57
44,721.17		34,612.45
 	<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>	
44,721.17		34,612.45
	<u>REPRESENTED BY:</u>	
	<u>RETAINED PROFITS</u>	
30,346.94	Brought forward	44,721.17
14,374.23	Surplus/(Deficit) for the Year	(10,108.72)
44,721.17	Carried forward	34,612.45
44,721.17		34,612.45

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JULY 2024

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on an activities basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

After Date Information

The following income was received during August 2024

ED EOY party	£20
SWA	£40
Total	£60

HSBC Account

The HSBC account which contained restricted funds to donate to charity was automatically closed in 2022 due to nil activity. The balance of £8,625.65 was paid into the current account.

The current account has been split on the balance sheet to display the balances held for each area.

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
INCOME AND EXPENDITURE DETAIL ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2024

		<u>Income</u>	<u>Expense</u>	<u>Profit/(Loss)</u>
		<u>£</u>	<u>£</u>	<u>£</u>
<u>Club Social Events</u>				
Harvest Supper	(Sept 23)	997.50	1,363.45	-365.95
Whist Drive		441.63	83.97	357.66
Bowling		150.00	150.00	0.00
Christmas Races	(Dec 23)	948.00	936.00	12.00
Halloween Meeting			54.00	-54.00
BBQ Meeting Exp			54.87	-54.87
New Members Meeting			15.50	-15.50
Water Party 28/07/23			1,570.22	-1,570.22
Wine & Wisdom	(Jan 24)	1,569.08	811.95	757.13
Wellies & Workwear Disco	(Apr 24)	8,268.25	2,737.30	5,530.95
Ball Pit Disco		8,090.15	6,369.47	1,720.68
		<u>20,464.61</u>	<u>14,146.73</u>	<u>6,317.88</u>
<u>Other Social Events</u>				
Crealy Ball		945.00	945.00	0.00
Whimble Ball		360.00	360.00	0.00
Marshwood Ball		864.00	866.00	-2.00
Devon Ball		150.00	150.00	0.00
SWA		3,140.00	4,100.00	-960.00
Crealy Challenge			34.00	-34.00
South West Area Shirts		1,065.00	1,224.00	-159.00
Boots & Buckles Ball		60.00	60.00	0.00
East Devon End of Year Party		200.00	220.00	-20.00
Bus Hire		2,365.00	2,375.00	-10.00
		<u>9,149.00</u>	<u>10,334.00</u>	<u>-1,185.00</u>
<u>Charity Fundraising</u>				
Drama ReRun	(Feb 23)	652.78	185.00	467.78
Carol Singing		440.00		440.00
Tractor Run		3,764.18	160.11	3,604.07
Turkey Plucking		190.00		190.00
Cream Tea 18/6/23			15.50	-15.50
Carnival Income		45.00		45.00
		<u>5,091.96</u>	<u>360.61</u>	<u>4,731.35</u>
<u>Charity Donations</u>				
Hospice care			15,492.02	15,492.02
		<u>0.00</u>	<u>15,492.02</u>	<u>15,492.02</u>
<u>Programme</u>				
Sports Costs				0.00
Hall Hire			713.15	-713.15
Performance Costs			847.99	-847.99
East Devon Group Show Donation		91.75		91.75
Honiton Show (EDG)		100.00		100.00
Honiton Show Entries			67.63	-67.63
Scrapbook Exp			10.95	-10.95
DFYFC Prize Money		16.00	16.00	0.00
TOW		950.00	1,944.00	-994.00
Lights for bar			25.41	-25.41
Club Jumpers		2,118.00	2,916.00	-798.00
Engraving			154.24	-154.24
Entertains / Drama Tickets		520.00	570.00	-50.00
		<u>3,795.75</u>	<u>7,265.37</u>	<u>-3,469.62</u>
<u>Stock</u>				
Beef Calves	(PY Op Debtor)	484.00	0.00	484.00
24 Breeding Ewes	(Aug 23 Purch)	4,320.00	3,480.00	840.00
Club Calves	(Jul 24 purch)	305.00	305.00	0.00
4 Club Calves	(Feb 24 Purch)	1,100.00	1,100.00	0.00
		<u>6,209.00</u>	<u>4,885.00</u>	<u>1,324.00</u>
<u>Show and Sale</u>				
Prize Money Sponsorship		420.00	420.00	0.00
S & S Expenses			129.81	-129.81
		<u>420.00</u>	<u>549.81</u>	<u>-129.81</u>

YARCOMBE AND DISTRICT YOUNG FARMERS CLUB

England & Wales - Charity number 266086

Accounts

DEVON FEDERATION OF YOUNG FARMERS
YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31ST JULY 2023

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YARCOMBE AND DISTRICT YOUNG FARMERS CLUB
TRUSTEES ANNUAL REPORT AS AT 31 JULY 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Yarcombe and District Young Farmers Club

Registered Charity Number: 266086

Principal Address: Devon Federation of YFC, Devon Rural Hub, Amory Building, Cheriton Bishop, Exeter, EX6 6JH

Trustees:	Mr William Vinning (Chair Person)	Appointed 1 September 2022
	Miss Rebecca Copp (Secretary)	Appointed 1 September 2022
	Mr Peter Grabham (Treasurer)	Appointed 1 September 2022

The above trustees were appointed by Yarcombe and District Young Farmers' Club and acted until 25th September 2023.

Additional Administrative Information

Bankers:

National Westminster Bank Plc
94 High St, Honiton EX14 1JL

Independent Examiner:

Rachael Dalton
Mitchells Chartered Accountants, St Johns House, Castle Street, Taunton, Somerset TA1 4AY

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a constitution adopted on 2nd October 1972.
Trustees are appointed or reappointed annually the Annual General Meeting.

OBJECTIVES AND ACTIVITIES

The Objectives as set out in the governing document

- to advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and
 - in the interests of the social welfare of such members to provide, and promote the provision of, facilities for recreation and other leisure-time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.
- Our Club is one of 38 independent Clubs affiliated to the Devon Federation of Young Farmers Club—Charity number 1098759.

The Club confirms that it has referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing its aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The club usually meets every two weeks in local village halls, these stretch to 3 weekly in the summer.

The members of the Club have had a great year and enjoyed a programme of activities and competitions.

These have included different sports and speaking competitions, hosting disco's, foam parties, water parties and organising a tractor run as well as raising money for charity and having fun doing so. An auction of promises was held this year which raised a significant amount for our chosen charity this year.

The AGM is held on the 25th September 2023.

As a result of our charitable undertakings, we have raised money intended to be donated to our chosen charity
- Hospiscare

FINANCIAL REVIEW

Any surplus funds that are unrestricted are retained to cover any unforeseen future expenditure. If the club proposes and is supported, various surplus funds may be given as donations.
Currently there are no funds in deficit.

A separate bank account was held at HSBC which is where monies raised from charity events are held prior to donation in addition to funds received for show and sale sponsorship. These funds are restricted to these two activities only. Although the HSBC account is now closed, a running total of restricted funds still remain. The treasurer is committed to opening a new bank account.

The trustees present their report and financial statements for the year ended 31 July 2023.


Signed on behalf of the Trustees and Committee
Yarcombe and District YFC

William Vinning (Chair Person)

25/9/23
Date

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES MEMBERS OF YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

Registered Charity Number 266086

I report to the trustees on my examination of the accounts of Yarcombe and District Young Farmers' Club (the Trust) for the year ended 31 July 2023, which are set out on pages 3 to 6

Responsibilities and basis of report

As the charity trustees 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 Trust'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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the applicable accounting 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 the 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 in order to enable a proper understanding of the accounts to be reached.


.....
Rachael Dalton (FCCA)



MITCHELLS
Chartered Accountants
St Johns' House
Castle Street
Taunton
Somerset
TA1 4AY

Date: 25/09/2023

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2023

<u>2022</u>	<u>2022</u>		<u>2023</u>	<u>2023</u>
<u>Unrestricted Funds</u>	<u>Restricted Funds</u>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>
<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
INCOME				
2,948.62	-	Members' Subscriptions	1,820.00	-
100.00	-	Programme Income	810.00	-
-	2,318.00	Stock	-	17,665.01
11,786.65	-	Club Social Events	17,810.24	-
13,309.00	-	Other Social Events	7,506.00	-
-	3,749.05	Charity Fundraising	-	22,012.77
0.00	-	Write off Prior Year Cheques	100.02	3,500.00
-	-	Opening Debtors	1,099.00	600.00
82.06	-	Interest Received	10.54	-
<u>28,226.33</u>	<u>6,067.05</u>		<u>29,155.80</u>	<u>43,777.78</u>
EXPENDITURE				
1,919.25	-	Affiliation Fees: Local	2,880.00	-
448.92	-	National	2,476.80	-
330.53	-	Insurance	598.28	-
2,064.62	-	Programme Expenditure	3,366.72	-
8,038.90	-	Club Social Events	11,248.49	-
15,861.89	-	Other Social Events	8,598.64	-
-	137.64	Charity Fundraising	-	6,520.75
-	2,100.00	Stock	-	17,947.08
-	120.00	Prize Money (& Expenses)	-	1,000.00
-	-	Printing, Postage, Stationery	193.68	-
164.23	-	Miscellaneous Expenses	117.50	-
-	7,737.44	Charity Donations	-	3,611.41
<u>28,828.34</u>	<u>10,095.08</u>		<u>29,480.11</u>	<u>29,079.24</u>
<u>(602.01)</u>	<u>(4,028.03)</u>	NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>(324.31)</u>	<u>14,698.54</u>
Reconciliation in Funds:				
25,611.07	9,365.91	Total Funds Brought Forward	25,009.06	5,337.88
<u>25,009.06</u>	<u>5,337.88</u>	Total Funds Carried Forward	<u>24,684.75</u>	<u>20,036.42</u>

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
BALANCE SHEET AS AT 31 JULY 2023

<u>2022</u>		<u>2023</u>
<u>£</u>		<u>£</u>
	<u>CURRENT ASSETS</u>	
13,588.07	Natwest Current Account	13,253.20
2,472.18	Charity Account Share	18,452.81
2,865.68	S & S Account Share	1,583.61
11,323.01	National Savings Account	11,333.55
98.00	Cash in Hand	98.00
30,346.94		44,721.17
<u>30,346.94</u>	<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>	<u>44,721.17</u>
	<u>REPRESENTED BY:</u>	
	<u>RETAINED PROFITS</u>	
34,976.98	Brought forward	30,346.94
(4,630.04)	Surplus/(Deficit) for the Year	14,374.23
30,346.94	Carried forward	44,721.17
<u>30,346.94</u>		<u>44,721.17</u>

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JULY 2023

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on an receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on an activities basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

After Date Information

The following income was received during August 2023

Club Calves	£484
Entertains Tickets	£70
Taunton Races	£24
SWA Shirts	£75
Total	£653

HSBC Account

The HSBC account which contained restricted funds to donate to charity was automatically closed in 2022 due to nil activity. The balance of £8,625.65 was paid into the current account.

The current account has been split on the balance sheet to display the balances held for each area.

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
INCOME AND EXPENDITURE DETAIL ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2023

		<u>Income</u>	<u>Expense</u>	<u>Profit/(Loss)</u>
		<u>£</u>	<u>£</u>	<u>£</u>
<u>Club Social Events</u>				
Harvest Supper	(Sept 21)	460.00	626.71	-166.71
Whist Drive		441.50	88.39	353.11
Bowling	(Dec 22)	209.00	275.60	-66.60
Christmas Races	(Dec 22)	600.00	780.00	-180.00
BBQ Meeting Exp			114.60	-114.60
Wine & Wisdom	(Nov 21)	1,296.45	486.87	809.58
Foam Party	(24/9/22)	3,835.23	4,164.96	-329.73
Water Party	(July 23)	10,618.06	4,711.36	5,906.70
Cotley Hunt		350.00		
		<u>17,810.24</u>	<u>11,248.49</u>	<u>6,561.75</u>
<u>Other Social Events</u>				
Somerset Ball		795.00	800.00	-5.00
Crealy Ball		1,430.00	1,890.00	-460.00
ED Dinner and Dance		450.00	475.00	-25.00
Marshwood Ball		1,380.00	1,765.00	-385.00
Mystery Night Out		420.00	420.00	0.00
Coronation Bar	(7 May 23)	1,060.00	470.00	590.00
SWA		1,200.00	1,240.00	-40.00
Crealy Challenge		32.00	32.00	0.00
South West Area Shirts		739.00	1,340.64	-601.64
Annstey TOW			166.00	-166.00
		<u>7,506.00</u>	<u>8,598.64</u>	<u>-1,092.64</u>
<u>Charity Fundraising</u>				
Panto ReRun	(Feb 23)	951.01	362.59	588.42
Carol Singing		281.04		281.04
Tractor Run		3,013.22	237.39	2,775.83
Turkey Plucking		220.00		220.00
Auction of Promises		4,924.23	308.45	4,615.78
Hospice Bar		1,555.00	881.58	673.42
UV Party	(Apr 23)	11,068.27	4,730.74	6,337.53
		<u>22,012.77</u>	<u>6,520.75</u>	<u>15,492.02</u>
<u>Charity Donations</u>				
Clyst Ward RD&E	(Dec 2022)		3,611.41	-3,611.41
		<u>0.00</u>	<u>3,611.41</u>	<u>-3,611.41</u>
<u>Programme</u>				
Sports Costs			134.90	-134.90
Hall Hire			830.00	-830.00
Performance Costs			1,050.43	-1,050.43
Show Expenses			89.39	-89.39
Honiton Show		50.00	112.00	-62.00
Entertains Tickets - Group and County		760.00	1,150.00	-390.00
		<u>810.00</u>	<u>3,366.72</u>	<u>-2,556.72</u>
<u>Stock</u>				
7 Beef Calves	(Dec 21 purch)			0.00
4 Beef Calves	(Jan 21 purch)		2,665.60	-2,665.60
36 Breeding Ewes	(Aug 22 Purch)	17,181.01	14,313.48	2,867.53
4 Club Calves	(Jan 22 Purch)	484.00	968.00	-484.00
		<u>17,665.01</u>	<u>17,947.08</u>	<u>-282.07</u>

YARCOMBE AND DISTRICT YOUNG FARMERS CLUB

England & Wales - Charity number 266086

Accounts

DEVON FEDERATION OF YOUNG FARMERS
YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

UNAUDITED ACCOUNTS FOR THE YEAR ENDED
31ST JULY 2022

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YARCOMBE AND DISTRICT YOUNG FARMERS CLUB
TRUSTEES ANNUAL REPORT AS AT 31 JULY 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Yarcombe and District Young Farmers Club

Registered Charity Number: 266086

Principal Address: Devon Federation of YFC, Devon Rural Hub, Amory Building, Cheriton Bishop, Exeter, EX6 6JH

Trustees: Mr Jack Tomlinson (Chair Person) Appointed 4 October 2021
Miss Emily Dunster (Secretary) Appointed 4 October 2021

The above trustees were appointed by Yarcombe and District Young Farmers' Club and acted until 18th September 2022.

Additional Administrative Information

Bankers:

National Westminster Bank Plc
94 High St, Honiton EX14 1JL

Independent Examiner:

Rachael Dalton
Mitchells Chartered Accountants, St Johns House, Castle Street, Taunton, Somerset TA1 4AY

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a constitution adopted on 2nd October 1972.
Trustees are appointed or reappointed annually the Annual General Meeting.

OBJECTIVES AND ACTIVITIES

The Objectives as set out in the governing document

- to advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and
 - in the interests of the social welfare of such members to provide, and promote the provision of, facilities for recreation and other leisure-time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.
- Our Club is one of 38 independent Clubs affiliated to the Devon Federation of Young Farmers Club —Charity number 1098759.

The Club confirms that it has referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing its aims and objectives and in planning future activities.

ACHIEVEMENTS AND PERFORMANCE

The club usually meets every two weeks in local village halls, these stretch to 3 weekly in the summer.

The members of the Club have had a great year and enjoyed a programme of activities and competitions.
These have included different sports and speaking competitions, hosting disco's, organising a tractor run as well as raising money for charity and having fun doing so.

The AGM is held on the 26th September 2022.

As a result of our charitable undertakings, we have raised money intended to be donated to our chosen charity
- Royal Devon & Exeter NHS Foundation Trust

FINANCIAL REVIEW

Any surplus funds that are unrestricted are retained to cover any unforeseen future expenditure. If the club proposes and is supported, various surplus funds may be given as donations.
Currently there are no funds in deficit.

A separate bank account was held at HSBC which is where monies raised from charity events are held prior to donation in addition to funds received for show and sale sponsorship. These funds are restricted to these two activities only. Although the HSBC account is now closed, a running total of restricted funds still remain. The treasurer is committed to opening a new bank account.

The trustees present their report and financial statements for the year ended 31 July 2022.

Signed on behalf of the Trustees and Committee
Yarcombe and District YFC

Date

Jack Tomlinson (Chair Person)

INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES MEMBERS OF YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB

Registered Charity Number 266086

I report to the trustees on my examination of the accounts of Yarcombe and District Young Farmers' Club (the Trust) for the year ended 31 July 2021, which are set out on pages 3 to 6

Responsibilities and basis of report

As the charity trustees 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 Trust'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 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the applicable accounting 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 the 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 in order to enable a proper understanding of the accounts to be reached.

.....
Rachael Dalton (FCCA)

MITCHELLS

Chartered Accountants
St Johns' House
Castle Street
Taunton
Somerset
TA1 4AY

Date: 21/09/2021

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2022

<u>2021</u>	<u>2021</u>		<u>2022</u>	<u>2022</u>
<u>Unrestricted Funds</u>	<u>Restricted Funds</u>		<u>Unrestricted Funds</u>	<u>Restricted Funds</u>
<u>£</u>	<u>£</u>		<u>£</u>	<u>£</u>
		<u>INCOME</u>		
410.00	-	Members' Subscriptions	2,948.62	-
-	-	Programme Income	100.00	-
-	-	Stock	-	2,318.00
3,843.00	-	Club Social Events	11,786.65	-
500.00	-	Other Social Events	13,309.00	-
-	2,138.00	Charity Fundraising	-	3,749.05
-	-	Transfer from HSBC Account	0.00	-
1.75	-	Prize Money	-	-
-	-	Interest Received	82.06	-
<u>4,754.75</u>	<u>2,138.00</u>		<u>28,226.33</u>	<u>6,067.05</u>
		<u>EXPENDITURE</u>		
1,178.51	-	Affiliation Fees: Local	1,919.25	-
1,970.80	-	National	448.92	-
583.68	-	Insurance	330.53	-
-	-	Programme Expenditure	2,064.62	-
1,327.23	-	Club Social Events	8,038.90	-
-	-	Other Social Events	15,861.89	-
-	144.74	Charity Fundraising	-	137.64
-	1,118.00	Stock	-	2,100.00
-	135.00	Prize Money	-	120.00
44.80	-	Printing, Postage, Stationery	-	-
45.00	-	Miscellaneous Expenses	164.23	-
-	-	Charity Donations	-	7,737.44
<u>5,150.02</u>	<u>1,397.74</u>		<u>28,828.34</u>	<u>10,095.08</u>
<u>(395.27)</u>	<u>740.26</u>	<u>NET SURPLUS/(DEFICIT) FOR THE YEAR</u>	<u>(602.01)</u>	<u>(4,028.03)</u>
		Reconciliation in Funds:		
26,006.34	8,625.65	Total Funds Brought Forward	25,611.07	9,365.91
25,611.07	9,365.91	Total Funds Carried Forward	25,009.06	5,337.88

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
BALANCE SHEET AS AT 31 JULY 2022

<u>2021</u>			<u>2022</u>
<u>£</u>			<u>£</u>
		<u>CURRENT ASSETS</u>	
11,543.38	Natwest Current Account		13,588.07
5,857.97	HSBC Charity Account / Charity Account Share		2,472.18
2,767.68	HSBC Show and Sale Account / S & S Account Sha		2,865.68
11,240.95	National Savings Account		11,323.01
3,567.00	Cash in Hand		98.00
	34,976.98		30,346.94
<u>34,976.98</u>	<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>30,346.94</u>
		<u>REPRESENTED BY:</u>	
		<u>RETAINED PROFITS</u>	
34,631.99	Brought forward		34,976.98
344.99	Surplus/(Deficit) for the Year		(4,630.04)
	34,976.98	Carried forward	30,346.94
<u>34,976.98</u>			<u>30,346.94</u>

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JULY 2022

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on an activities basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

After Date Information

The following income was received during August 2022

Membership	£85 SWA & Hotel	£276
Devon Christmas Ball & F	£105 SWA Shirts	£133
Bowling	£16 Calves	£300
Ice Skating	£45 Panto Tickets	£37
Taunton Races	£36 Go Karting	£144
Dance til You Drop	£225 Total	£1,402

HSBC Account

The HSBC account which contained restricted funds to donate to charity was automatically closed in year due to nil activity. The balance of £8,625.65 was paid into the current account.

The current account has been split on the balance sheet to display the balances held for each area.

YARCOMBE AND DISTRICT YOUNG FARMERS' CLUB
INCOME AND EXPENDITURE DETAIL ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2022

		<u>Income</u>	<u>Expense</u>	<u>Profit/(Loss)</u>
		<u>£</u>	<u>£</u>	<u>£</u>
<u>Club Social Events</u>				
Harvest Supper	(Sept 21)	670.00	296.60	373.40
Bowling	(Oct 21)	72.00	96.00	-24.00
Christmas Races	(Dec 21)	936.00	960.00	-24.00
Go Karting	(Apr 22)	672.00	612.00	60.00
BBQ Meeting Exp	(May 22)		60.24	-60.24
BBQ Meeting Exp	(Jul 22)		37.09	-37.09
New Members Meeting	(Oct 21)		36.33	-36.33
30/07/21 Barn Disco	(Jul 21)	211.83	2,212.08	-2,000.25
Wine & Wisdom	(Nov 21)	1,119.10	844.30	274.80
Wellies & Workwear Disco	(April 22)	8,105.72	2,884.26	5,221.46
				0.00
		<u>11,786.65</u>	<u>8,038.90</u>	<u>3,747.75</u>
<u>Other Social Events</u>				
Devon Masked Ball	(2021)	1,980.00	1,895.00	85.00
Somerset Ball	(2021)	602.00	552.00	50.00
Devon Christmas Ball	(2021)	2,740.00	4,115.00	-1,375.00
Crealy Ball	(2021)	1,040.00	500.00	540.00
Marshwood Ball	(2021)	535.00	885.00	-350.00
Whimble Junior Disco	(2022)	10.00	10.00	0.00
Wellington & Taunton D2D	(2022)	145.00	325.00	-180.00
Ice Skating	(Nov 21)	330.00	342.63	-12.63
SWA		5,538.00	5,545.82	-7.82
South West Area Shirts			1,228.44	-1,228.44
Entertains Tickets - Group and County		389.00	463.00	-74.00
		<u>13,309.00</u>	<u>15,861.89</u>	<u>-2,552.89</u>
<u>Charity Fundraising</u>				
Panto ReRun	(Feb 22)	1,289.11	137.64	1,151.47
Christmas Raffle	(Oct 21)	90.00		90.00
Carol Singing		254.32		
Tractor Run		2,085.62		
Turkey Plucking		30.00		
		<u>3,749.05</u>	<u>137.64</u>	<u>3,611.41</u>
<u>Charity Donations</u>				
Mardon House	(Mar 22)		3,868.73	-3,868.73
FCN	(Mar 22)		3,868.73	-3,868.73
		<u>0.00</u>	<u>7,737.46</u>	<u>-7,737.46</u>
<u>Programme</u>				
Sports Costs				0.00
Hall Hire			744.50	-744.50
Performance Costs			1,213.54	-1,213.54
Show Expenses			106.58	-106.58
Honiton Show		100.00		100.00
		<u>100.00</u>	<u>2,064.62</u>	<u>-1,964.62</u>
<u>Stock</u>				
7 Beef Calves	(Dec 21 purch)	1,200.00	2,100.00	-900.00
4 Beef Calves	(Jan 21 purch)	1,118.00		1,118.00
		<u>2,318.00</u>	<u>2,100.00</u>	<u>218.00</u>