

KENT COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

England & Wales · Charity number 302905

Details

Other names Kent Federation of Young Farmers Club

Status Registered

Legal form Other

Registered 1963-06-10

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

Contact

Address 4 Court Lodge Cottages
Horton Road
Horton Kirby
Dartford
Kent
DA4 9BS

Phone 07398642512

Email organiser@kentyfc.co.uk

Website kentyfc.co.uk

Activities

Objects: ASSISTING YOUNG FARMERS' CLUBS IN THE COUNT TO ADVANCE THE EDUCATION OF THEIR MEMBERS AND THEIR KNOWLEDGE OF AGRICULTURE, HOME CRAFTS AND COUNTRY LIFE, TO DEVELOP THEIR SELF-RELIANCE AND INDIVIDUAL RESPONSIBILITY AND TO TRAIN MEMBERS TO PLAY THEIR FULL PART IN THE LIFE OF THE MOVEMENT AND OF THE COMMUNITY.

Activities: To support and promote Kent Federation of Young Farmers' Clubs youth, training and development work with young people across Kent, particularly in rural areas as an umbrella organisation.

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Animals, Environment/conservation/heritage
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY OF KENT
- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£48,942	£39,040	-	-
2024-08-31	£54,188	£30,340	-	-
2023-08-31	£19,678	£27,086	-	-
2022-08-31	£11,880	£22,885	-	-
2021-08-31	£28,064	£23,672	-	-

Trustees

Name	Role	Appointed
Hadley Glover	Chair	2023-11-13
Graham David Palmer		2023-11-13
Lauren Louise Morris		2025-11-08
Patricia Mary Young		2024-11-11

KENT COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

England & Wales - Charity number 302905

Accounts



Trustees' Annual Report

for the period

From (start date) to (end date)

Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address

 Postcode

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Graham Palmer	President	whole year	Clubs
2	Ellie Husk	Chair	1.9.24 - 4.11.24	Executive Cmttee
3	Hadley Glover	Vice-chair	1.9.24 - 4.11.24	Executive Cmttee
4		Chair	4.11.24 - 31.8.25	Executive Cmittee
5	Mickey Webb	Vice-Chair	4.11.24 - 21.6.25	Executive Cmttee
6	Pat Young	Life Vice-President	10.12.24 - 31.8.25	Executive Cmttee
7				
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16				
17				
18				
19				
20				

Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The charity assists Young Farmers Clubs in the county of Kent to advance the education of their members and their knowledge of agriculture, home crafts and country life, to develop their self-reliance and individual responsibility and to train members to play their full part in the life of the movement and of the community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity organised a three day livestock show at the Kent County Show. The charity organised a competitions day where members learnt new skills such as cookery and public speaking, and soft skills such as team work and leadership. The trustees are aware of the guidance and feel that these activities are of benefit to the public.

Additional details of objectives and activities (optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity makes small grants to members to help them travel to national competitions, and also to help them gain accredited qualifications in their land-based careers. It also makes small grants to officers of the 17 clubs, such as treasurer and safeguarding officer, thereby safeguarding the welfare and finances of the clubs for the benefit of the members now and in the future.

The charity recognises the contribution made by volunteers, members or otherwise, to clubs as well as to the Federation.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

A new club was opened in the Dover area. The majority of clubs have increased their membership.

A three day livestock show was held at the Kent County Show for the clubs, with a residential camping experience, a craft section, and two social events for different age groups. A separate Awards ceremony was held, allowing clubs to celebrate their achievements once again.

A two day hedge laying training course was held.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name Kent County Federation of Young Farmers' Clubs	No (if any)
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CC16a

Receipts and payments accounts

For the period from	Period start date 1.9.24	To	Period end date 31.8.25
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations and grants	-	-	-	-	1,190
Subscriptions	24,501	-	-	24,501	34,727
Livestock Show	6,166	-	-	6,166	6,518
Marketing & publicity exc merchandise	1,000	-	-	1,000	760
Social	12,590	-	-	12,590	4,842
Farming Fayre	-	-	-	-	5,297
Bank Interest	1,064	-	-	1,064	854
Other	1,624	-	-	1,624	-
Sub total (Gross income for AR)	46,945	-	-	46,945	54,188
A2 Asset and investment sales, (see table).					
Merchandise sales	1,998	-	-	1,998	-
Sub total	1,998	-	-	1,998	-
Total receipts	48,942	-	-	48,942	54,188
A3 Payments					
County organiser	7,888	-	-	7,888	11,608
Training	-	3,925	-	3,925	317
Livestock Show	2,254	-	-	2,254	1,753
Sports and Competitions	222	-	-	222	307
Marketing & publicity exc merchandise	561	-	-	561	1,141
Social	7,156	-	-	7,156	3,482
Farming Fayre	-	-	-	-	1,543
NFYFC and Area Levy	9,005	-	-	9,005	6,453
Insurance	3,378	-	-	3,378	2,724
Bank charges	86	-	-	86	83
Accountancy	-	-	-	-	-
Sundry	1,884	527	-	2,411	929
Sub total	32,435	4,452	-	36,887	30,340
A4 Asset and investment purchases, (see table)					
Merchandise	2,153	-	-	2,153	-
Sub total	2,153	-	-	2,153	-
Total payments	34,588	4,452	-	39,040	30,340
Net of receipts/(payments)	14,354	- 4,452	-	9,902	23,848
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	38,230	12,410	-	50,640	26,792
Cash funds this year end	52,584	7,958	-	60,542	50,640

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CafBank Current Account	879	-	-
	CafBank Savings Account	36,706	7,958	-
	Shawbrook Bank High Interest Account	15,000	-	-
	Total cash funds	52,585	7,958	-

(agree balances with receipts and payments account(s))

Agreement Error OK OK

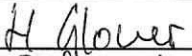
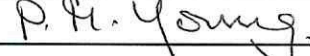
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Debtors	588	-	-
	Merchandise	530	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Unpresented cheques	Training Fund	264	
	80th Anniversary ball - hotel & disco	Unrestricted	4,360	01 November 2025
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

	Signature	Print Name	Date of approval
x		HADLEY GLOVER.	14.10.25
x		MRS P YOUNG	14.10.25



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Kent County Federation Of Young Farmers' Clubs

On accounts for the year ended

31 August 2025

Charity no (if any)

302905

Set out on pages

1 and 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

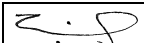
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 16/10/2025

Name: Iain Morris, Chavereys Audit Limited

Relevant professional qualification(s) or body

FCA

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NA

KENT COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

England & Wales - Charity number 302905

Accounts



Trustees' Annual Report

for the period

From (start date) to (end date) Y

Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address

 Postcode

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Trevor Jones	President	1.9.23 - 13.11.23	Clubs
2	Harriet Booth	Chair	1.9.23 - 7.11.23	Executive Committee
3	Tim Sillence	Vice-chair	1.9.23 - 7.11.23	Executive Committee
4	Graham Palmer	President	13.11.23 - 31.8.24	Clubs
5	Ellie Husk	Chair	7.11.23 - 31.8.24	Executive Committee
6	Hadley Glover	Vice-chair	7.11.23 - 31.8.24	Executive Committee
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Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section A**Reference and administration details (continued)**

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Jo McNamara

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document
(eg trust deed, constitution)

Constitution

How the charity is constituted
(eg trust, association, company)

Registered Charity

Trustee selection methods
(eg appointed by, elected by)

President elected at AGM by all clubs, chair elected at executive meeting

Additional governance issues (optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
 - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The 17 clubs that form the Federation are all independent of it - some are charities in their own right and some clubs are attached to schools. The charity works with these clubs and also with the National Federation of YFCs.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The charity assists Young Farmers Clubs in the county of Kent to advance the education of their members and their knowledge of agriculture, home crafts and country life, to develop their self-reliance and individual responsibility and to train members to play their full part in the life of the movement and of the community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity organises a three day livestock show at the Kent County Show, and this year organised a Farming Fayre which the general public attended. The charity organised two competitions days where members learnt new skills such as cookery and public speaking, and soft skills such as team work and leadership. The trustees are aware of the guidance and feel that these activities are of benefit to the public.

Additional details of objectives and activities (optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity makes small grants to members to help them travel to national competitions, and also to help them gain accredited qualifications in their land-based careers. It also makes small grants to officers of the 17 clubs, such as treasurer and safeguarding officer, thereby safeguarding the welfare and finances of the clubs for the benefit of the members now and in the future. The charity recognises the contribution made by volunteers, members or otherwise, to clubs as well as to the Federation.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Membership is up 18%, and a new club was opened in the Medway area. The majority of clubs have maintained or increased their membership.
A Farming Fayre was held to which the general public were invited to learn about YFCs and farming.
A three day livestock show was held at the Kent County Show for the clubs, with a residential camping experience, a craft section, and two social events for different age groups.
Four training days were held for members, on livestock welfare and showing.
New committees were started which has allowed more members to be involved in the running of events, developing their skills, giving them responsibility and allowing them to make more friends in other clubs.

Section E

Financial review

Brief statement of the charity's policy on reserves

At the end of the 23-24 financial year, the charity has around one year's expenditure as a general reserve. This is thought to be sufficient, but not excessive.

Details of any funds materially in deficit

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity's principal source of funding are the 17 clubs that form the Federation. The clubs vote on how much they will pay and can make proposals. Other income is much increased this year, including from the Farming Fayre and social events. Much of the expenditure is for running events such as the livestock show. Expenditure is also sent to the National Federation, and to pay the County Organiser, who works on club development, as well as safeguarding, communications and governance.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

GRAHAM DAVID PALMER

Position (eg Secretary, Chair, etc)

PRESIDENT

Date

04 11 24



CHARITY COMMISSION
FOR ENGLAND AND WALES

Kent County Federation of Young Farmers' Clubs

302905

Receipts and payments accounts

CC16a

For the period from	01/09/2023	To	31/08/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	690	500	-	1,190	1,353
Subscriptions	34,727	-	-	34,727	8,095
Kent Show	6,518	-	-	6,518	5,440
Fund raising events	10,139	-	-	10,139	4,516
Bank interest	854	-	-	854	274
Other	760	-	-	760	-
	-	-	-	-	-
Sub total (Gross income for AR)	53,688	500	-	54,188	19,678
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	53,688	500	-	54,188	19,678
A3 Payments					
County officer	11,608	-	-	11,608	13,512
Training	-	317	-	317	216
Kent Show	1,753	-	-	1,753	792
Sports and competitions	307	-	-	307	-
Marketing and publicity	1,141	-	-	1,141	216
Merchandise	-	-	-	-	1,107
Fundraising events	5,025	-	-	5,025	2,084
NFYFC levy and insurance	9,177	-	-	9,177	8,791
Bank charges	83	-	-	83	69
Accountancy	-	-	-	-	366
Sundry	746	183	-	929	431
	-	-	-	-	-
Sub total	29,840	500	-	30,340	27,584
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	29,840	500	-	30,340	27,584
Net of receipts/(payments)	23,848	-	-	23,848	7,906
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	14,381	12,411	-	26,792	34,698
Cash funds this year end	38,229	12,411	-	50,640	26,792

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current account	1,000	-	-
	Savings account	37,229	12,411	-
		-	-	-
	Total cash funds	38,229	12,411	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

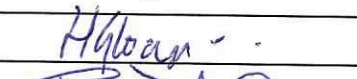

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Debtors	805	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Creditors	Unrestricted	713	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Hadley Glover	11 04/11/2024
	Graham Palmer	11 04/11/2024



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Kent County Federation Of Young Farmers' Clubs

**On accounts for the year
ended**

31 August 2024

**Charity no
(if any)**

302905

Set out on pages

1 and 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024

**Responsibilities and
basis of report**

As the charity's 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 4/11/2024

Name: Iain Morris, Chavereys Audit Limited

**Relevant professional
qualification(s) or body**

FCA

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NA

KENT COUNTY FEDERATION OF YOUNG FARMERS' CLUBS

England & Wales - Charity number 302905

Accounts

Kent County Federation of Young Farmers' Clubs

**Trustees' report and financial statements
for the year ended 31 August 2021**

Kent County Federation of Young Farmers' Clubs

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

Kent County Federation of Young Farmers' Clubs

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 August 2021

Trustees

T Jones, President
H Booth
B Cooper
S Dean
L Dent
C Eckley
G Edmonds
W Edmonds
M Essex
J Gunner
E Husk
J Manvell
S Manvell
C Matthews
C Pursey
M Simmons
H Stow

Charity registered number

302905

Principal office

4 Court Lodge Cottages, Horton Road, Horton Kirby, Dartford, Kent, DA4 9BS

Treasurer

Mrs S Leggat

County organiser

Mrs J McNamara

Independent examiners

Chavereys, 2 Jubilee Way, Faversham, Kent, ME13 8GD

Kent County Federation of Young Farmers' Clubs

Trustees' report for the year ended 31 August 2021

The Trustees present their annual report together with the financial statements of the charity for the period 1 September 2020 to 31 August 2021.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Objectives and Activities

Objectives

Assisting young farmers' clubs in the county

- to advance the education of their members and their knowledge of agriculture, home crafts and country life.
- to develop their self-reliance and individual responsibility.
- to train members to play their full part in the life of the movement and of the community.

Public benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Achievements and performance

Review of activities

The Federation has had a challenging financial year showing a deficit of £5,044 (2020 surplus: £4,392) which decreases the total funds to £51,993 (2020: £57,037). The income of the Federation comes from grants, events and interest on cash deposits, plus subscriptions from clubs. A donation was received in the year from Whitehead Monckton of £1,000 to be put towards County Show costs. The Kent Community Fund gave a grant of £3,000 towards core costs and the Local Connect Fund gave £1,690 to cover 75% of the County Organiser's costs to March 2021. These two donations were to help with the difficulties caused by the Covid pandemic. The activities for the year continued to be highly affected by the COVID-19 pandemic. The Trustees continued to follow all government guidance with respect to social distancing to ensure the safety of club members, those that work for the Federation and the trustees themselves

Some activities, including training, continued via Zoom calls. Club activities restarted as Covid restrictions were eased in England. Usual competitions days could not run but as the country opened up Kent Young Farmers took part in the down sized Kent County Show. Some Clubs attended the Edenbridge & Oxted Show.

Kent County Federation of Young Farmers' Clubs

Trustees' report (continued) for the year ended 31 August 2021

Financial review

Principal risks and uncertainties

As an organisation run by young people we automatically have a high turnover of Trustees. No sooner has someone gained essential and relevant experience in running the organisation, than they reach the upper age for membership and need to step down. We are mitigating against this by actively trying to identify suitable replacements amongst the younger members and encouraging them to get involved at an early stage at both club and county level.

Reserves policy

The Trustees have reviewed the general reserves held by the charity and consider that they are not excessive. The Trustees believe that general reserves should represent at least 1 year's expected general expenditure which currently amounts to £34,000 (2020: £34,000). At 31 August 2021 free reserves amounted to £22,186 (2020: £27,046).

Structure, governance and management

Constitution

Kent County Federation of Young Farmers Clubs' is a registered charity number 302905 with effect from 10 June 1963 under an original constitution adopted 18 November 1970, a new constitution was adopted on 3 November 2014.

Method of appointment or election of Trustees

The Trustees who served during the year are detailed on the legal and administrative information page.

An Action Group was formed on the advice of NFYFC after a County Chairman from the membership could not be found in November 2019. Action Group members who are over 18 were appointed as trustees, or a club leader if the club representative was under 18. The President is an ex-officio member of the Executive Committee.

Organisational structure and decision making

The Trustees comprise the key management personnel of the charity and are in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give up their time freely and no Trustee received any remuneration in the year.

Plans for future periods

As Covid restrictions have eased work is starting on encouraging existing members to become actively involved again and to maintain and widen the existing membership. It is hoped to offer more training opportunities for members and leaders. A programme of training days, winter competitions and spring competitions are all being planned. It is hoped that some social activities can also be held.

Kent County Federation of Young Farmers' Clubs

Trustees' report (continued) for the year ended 31 August 2021

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 15 November 2021 and signed on their behalf by:

B Cooper
Trustee

Kent County Federation of Young Farmers' Clubs

Statement of financial activities for the year ended 31 August 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations, grants and subscriptions	2	9,172	5,690	14,862	27,900
Other trading activities	3	1,966	-	1,966	-
Investment income:					
Bank interest		5	-	5	164
Total income		11,143	5,690	16,833	28,064
Expenditure on:					
Charitable activities	4	16,003	5,874	21,877	23,672
Total expenditure		16,003	5,874	21,877	23,672
Net (expenditure)/income before other recognised gains and losses		(4,860)	(184)	(5,044)	4,392
Net movement in funds		(4,860)	(184)	(5,044)	4,392
Reconciliation of funds:					
Total funds brought forward	7	43,046	13,991	57,037	52,645
Total funds carried forward		38,186	13,807	51,993	57,037

The notes on pages 7 to 12 form part of these financial statements.

Kent County Federation of Young Farmers' Clubs

Balance sheet as at 31 August 2021

	Note	£	2021 £	£	2020 £
Current assets					
Stocks		1,141		402	
Debtors	5	1,188		7,851	
Cash at bank and in hand		51,184		50,967	
		<u>53,513</u>		<u>59,220</u>	
Creditors: amounts falling due within one year	6	<u>(1,520)</u>		<u>(2,183)</u>	
Net current assets			51,993		57,037
Net assets			51,993		57,037
Charity Funds					
Restricted funds	7		13,807		13,991
Unrestricted funds	7		38,186		43,046
Total funds			51,993		57,037

The financial statements were approved by the Trustees on 15 November 2021 and signed on their behalf, by:

B Cooper
Trustee

The notes on pages 7 to 12 form part of these financial statements.

Kent County Federation of Young Farmers' Clubs

Notes to the financial statements for the year ended 31 August 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Kent County Federation of Young Farmers' Clubs constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Voluntary income such as donations and gifts are included in the Statement of Financial Activities when receivable.

Grants are credited to the Statement of Financial Activities when all conditions relating to the receipt of the grant have been met.

Investment income is included when receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

1.5 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Kent County Federation of Young Farmers' Clubs

Notes to the financial statements for the year ended 31 August 2021

1. Accounting policies (continued)

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.8 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

2. Income from donations, grants and subscriptions

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	1,117	-	1,117	3,000
Grants	-	5,690	5,690	5,548
Subscriptions	8,055	-	8,055	19,352
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	9,172	5,690	14,862	27,900
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2020</i>	22,352	5,548	27,900	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

3. Other trading activities (events)

	2021 £	2020 £
Kent Show	1,501	-
Sale of merchandise	390	-
Sports and competitions	75	-
	<hr/>	<hr/>
	1,966	-
	<hr/> <hr/>	<hr/> <hr/>

Kent County Federation of Young Farmers' Clubs

Notes to the financial statements for the year ended 31 August 2021

4. Expenditure

	Direct costs £	Support costs £	2021 £	2020 £
County officer	13,249	-	13,249	13,520
Training fees and expenses	269	-	269	165
Kent show expenses	914	-	914	-
Mechandise	325	-	325	-
Sports and competitions	-	-	-	155
Marketing and publicity	-	-	-	182
NFYFC levy	4,762	-	4,762	6,214
Insurances	-	1,344	1,344	1,571
Southeast area levy	(600)	-	(600)	200
Sundry expenses	645	-	645	1,245
Bank charges	-	64	64	60
Bad debts (unpaid levy and show entry fees)	539	-	539	-
Independent examiner's fee (governance cost)	-	366	366	360
	<u>20,103</u>	<u>1,774</u>	<u>21,877</u>	<u>23,672</u>

The charity had no employees during the period (2020: nil).

Expenditure included £5,874 in respect of restricted funds (2020: £5,165).

5. Debtors

	2021 £	2020 £
Trade debtors	1,177	7,840
Other debtors	11	11
	<u>1,188</u>	<u>7,851</u>

6. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	263
Accruals and deferred income	1,520	1,920
	<u>1,520</u>	<u>2,183</u>

Kent County Federation of Young Farmers' Clubs

Notes to the financial statements for the year ended 31 August 2021

7. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
Designated funds				
Emergency fund	16,000	-	-	16,000
General funds				
General Funds	27,046	11,143	(16,003)	22,186
Total Unrestricted funds	43,046	11,143	(16,003)	38,186
Restricted funds				
Training fund	10,099	-	(269)	9,830
Travel fund	580	-	-	580
Nineveh Charitable Trust - paddock project	2,600	-	-	2,600
Kent Community Foundation- core funding	-	3,000	(3,000)	-
KCAS - for PA system	712	-	-	712
Local Connect Fund - field officer costs	-	1,690	(1,690)	-
Whitehead Monckton - Kent Show costs	-	1,000	(915)	85
	13,991	5,690	(5,874)	13,807
Total of funds	57,037	16,833	(21,877)	51,993

Kent County Federation of Young Farmers' Clubs

Notes to the financial statements for the year ended 31 August 2021

7. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2020 £
Designated funds					
Tonbridge YFC	1,245	-	-	(1,245)	-
Emergency fund	16,000	-	-	-	16,000
Subtotal	<u>17,245</u>	<u>-</u>	<u>-</u>	<u>(1,245)</u>	<u>16,000</u>
General funds					
General funds	21,792	22,516	(18,507)	1,245	27,046
Total Unrestricted funds	<u>39,037</u>	<u>22,516</u>	<u>(18,507)</u>	<u>-</u>	<u>43,046</u>
Restricted funds					
Training fund	10,428	-	(329)	-	10,099
Travel fund	580	-	-	-	580
Nineveh Charitable Trust - paddock project	2,600	-	-	-	2,600
Kent Community Foundation- for coordinator's salary	-	836	(836)	-	-
Kent Community Foundation - for strengthening core work	-	4,000	(4,000)	-	-
KCAS - for PA system	-	712	-	-	712
	<u>13,608</u>	<u>5,548</u>	<u>(5,165)</u>	<u>-</u>	<u>13,991</u>
Total of funds	<u>52,645</u>	<u>28,064</u>	<u>(23,672)</u>	<u>-</u>	<u>57,037</u>

Emergency fund - funds set aside for emergency purposes.

Training fund - to be used to fund the costs of county training events.

Travel fund - to be used to assist young farmers in attending national events and competitions.

The Nineveh Charitable Trust grant - to be applied towards the paddock project.

Kent Community Foundation grants - to be applied towards coordinators salary and strengthening core work.

KCAS - grant to cover the purchase of PA equipment.

Local Connect Fund - part funding of the county organiser.

Whitehead Monckton - to be applied toward Kent showing costs

Kent County Federation of Young Farmers' Clubs

Notes to the financial statements for the year ended 31 August 2021

8. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	39,705	13,807	53,512
Creditors due within one year	(1,519)	-	(1,519)
	<u>38,186</u>	<u>13,807</u>	<u>51,993</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	<i>45,229</i>	<i>13,991</i>	<i>59,220</i>
Creditors due within one year	<i>(2,183)</i>	<i>-</i>	<i>(2,183)</i>
	<i><u>43,046</u></i>	<i><u>13,991</u></i>	<i><u>57,037</u></i>