

UPPER WHARFEDALE AGRICULTURAL SOCIETY

England & Wales · Charity number 510273

Details

Other names	KILNSEY SHOW
Status	Registered
Legal form	Other
Registered	1980-08-14
Register	View on the Charity Commission register

Contact

Address	Conistone With Kilnsey Village Hall Kilnsey Skipton North Yorkshire BD23 5PS
Phone	01756753259
Email	info@kilnseyshow.co.uk
Website	www.kilnseyshow.co.uk

Activities

Objects: TO PROMOTE AGRICULTURE, AND OTHER KINDRED ARTS AND INDUSTRIES, INCLUDING THE BREEDING AND REARING OF LIVESTOCKE BEING BEST SUITED TO THE DISTRICT. TO HOLD AN ANNUAL SHOW FOR THE EXHIBITION OF LIVESTOCK, HORTICULTURAL PRODUCE, DAIRY PRODUCE ETC. TO PROVIDE AND EXHIBITION, NOT ONLY OF AN ATTRACTIVE CHARACTER, BUT ONE CALCULATED TO CREAT HEALTHY RIVALRY AND BE OF A USEFUL AND EDUCATIONAL CHARATER IN THE INTEREST OF AGRICULTURE GENERALLY.

Activities: Annual Agricultural Show held every Tuesday after August Bank Holiday Monday at Kilnsey, Skipton, North Yorkshire

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Animals, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE UPPER WHARFEDALE AND DISTRICT
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£191,701	£177,755	-	-
2023-12-31	£203,530	£178,321	-	-
2022-12-31	£182,161	£176,719	-	-
2021-12-31	£186,831	£141,050	-	-
2020-12-31	£12,874	£20,111	-	-

Trustees

Name	Role	Appointed
Christopher John Windle	Chair	2019-05-15
ROBERT JAMES LAMBERT		
TIMOTHY SAMUEL WILSON LARMOUR		

UPPER WHARFEDALE AGRICULTURAL SOCIETY

England & Wales - Charity number 510273

Accounts

Upper Wharfedale Agricultural Society

Financial statements
for the year ended 31 December 2024

Charity number: 510273

Upper Wharfedale Agricultural Society

Independent Examiners' report to the Trustees of Upper Wharfedale Agricultural Society

I report on the accounts of the Charity for the year ended 31 December 2024 set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records are kept in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met;

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A J Dutton FCCA FMAAT

**Shepherd Partnership limited
Certified Accountants**

Carleton Business Park
Skipton
BD23 2DE

Upper Wharfedale Agricultural Society
Year ended 31 December 2023
Trustees' Report

The trustees of Upper Wharfedale Agricultural Society present their report for the year ended 31 December 2024.

Significant information

The Society is a registered charity, No. 510273.

Address PO Box 3, Grassington, Skipton, North Yorkshire, BD23 5UQ

Trustees Mr R J Lambert

Mr C J Windle Chairman

Mr T Larmour

A full list of the committee of management is attached.

Secretary Mrs A Eggleston

Advisors **Bankers** Barclays Bank, 25 James Street, Harrogate.

Independent Examiners

Shepherd Partnership Limited, Certified Accountants, Carleton Business Park, Skipton.

Objects

The Charity was inaugurated in 1897. It's principal objects are to promote agriculture, and other kindred arts and industries, including the breeding and rearing of livestock being best suited to the district, and to hold an annual show for the exhibition of live stock, horticultural produce etc. The Charity is run by voluntary management, finance and sports committees. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the trust and are satisfied that systems are in place to mitigate our exposure to those risks. In accordance with the trust deed, the trustees have the power to make any investment which they see fit.

Review of progress and achievements

The 2024 Show, although not blessed with the best weather was a successful day. Entries throughout were very strong, particularly in the cattle and sheep, with all other sections very well supported. A new junior flat race was introduced, which was well received and although the field did cut up due to the rain no lasting damage was caused.

The Society wishes to record its thanks to the members of the Management Committee, the Stewards and Judges for their time freely given. The Show could not take place without their dedication.

In late 2024 Planning Permission was obtained for a new Show storage building. The completion of this project will secure a more sustainable future for the Show and the Society.

By Order of The Trustees

A Eggleston, Secretary

Upper Wharfedale Agricultural Society Statement of Trustees' Responsibilities

The trustees are responsible for preparing accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- to value assets and liabilities in accordance with the Statement of Recommended Practice: Accounting by Charities, and to state whether or not the accounts have been prepared in accordance with any applicable accounting standards and statements of recommended practice and to give particulars of any material departure from those standards and practises and the reasons for such departure;
- 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 which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity Reports and Accounts Regulations 2005. 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.

Upper Wharfedale Agricultural Society Balance Sheet as at 31 December 2024

	Note	2024	2023
FIXED ASSETS	2	3,889	5,829
 CURRENT ASSETS			
Cash balances and investments	3	325,961	314,621
Trade debtors		0	0
Prepayments		6,577	1,911
		<u>332,538</u>	<u>316,532</u>
 CREDITORS: Amounts falling due within one year			
Sundry creditors		1,440	1,320
		<u>1,440</u>	<u>1,320</u>
NET CURRENT ASSETS		331,098	315,212
NET ASSETS		<u>334,987</u>	<u>321,041</u>
 GENERAL FUND - UNRESTRICTED FUNDS		 <u>334,987</u>	 <u>321,041</u>

Upper Wharfedale Agricultural Society
Statement of Financial Activities
for the year ended 31 December 2024

	Note	2024	2023
INCOME			
Trading activities			
Showday income	4	158,726	177,841
Less: Showday expenses	5	<u>149,603</u>	<u>144,823</u>
		9,123	33,018
Other income			
Subscriptions collected		25,214	22,301
Investment income	6	7,761	3,388
TOTAL INCOME		<u>42,098</u>	<u>58,707</u>
EXPENDITURE			
Donations	7	4,500	4,850
Other expenses	8	23,652	28,528
		<u>28,152</u>	<u>33,378</u>
Excess income		13,946	25,329
Total unrestricted funds b/fwd		321,041	295,712
Total unrestricted funds carried forward		<u><u>334,987</u></u>	<u><u>321,041</u></u>

Upper Wharfedale Agricultural Society

Notes to the accounts

for the year ended 31 December 2024

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2011 issued under the Charities Act 2011.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Sheep hurdles	33.3% reducing balance
Fixtures & fittings	33.3% reducing balance
Barriers & fencing	33.3% reducing balance

Turnover

Income from commercial activities is included in the period in which the charity is entitled to receipt.

Income from donations and grants is included in incoming resources when these are receivable.

Interest is included when receivable by the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

All expenditure is directly attributable to specific activities and is included in those cost categories.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2024

2	Fixed Assets	2024	2023
	Lease of showground - cost	5,162	5,162
	Less: Amortised to date	<u>(5,161)</u>	<u>(5,161)</u>
		1	1
	Barn extension - cost	901	901
	Piping for toilets - cost	428	428
	Less: Depreciation	<u>(1,328)</u>	<u>(1,328)</u>
		1	1
	Sheep hurdles - cost	6,380	6,380
	Less: Depreciation	<u>(6,007)</u>	<u>(5,821)</u>
		373	559
	Showfield - new road	4,035	4,035
	Plastic track mats -cost	3,600	3,600
	Less: Depreciation	<u>(6,566)</u>	<u>(6,033)</u>
		1,069	1,602
	Fixtures & fittings - cost	200	200
	Less: Depreciation	<u>(199)</u>	<u>(199)</u>
		1	1
	Barriers & fencing - cost	9,679	9,679
	Less: Depreciation	<u>(8,837)</u>	<u>(8,416)</u>
		842	1,263
	Water Troughs - cost	522	522
	Less: Depreciation	<u>(520)</u>	<u>(519)</u>
		2	3
	Crowd Control Hurdles - cost	10,274	10,274
	Less: Depreciation	<u>(8,674)</u>	<u>(7,875)</u>
		1,600	2,399
		<u><u>3,889</u></u>	<u><u>5,829</u></u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2024

3 Cash balances and investments	2024	2023
Barclays Bank plc:		
Current account	58,892	55,304
Skipton Building Society:		
Community Saver Instant Access Account	41,594	40,764
90 Day Savings Account	78,742	75,951
3 Year Fixed Bond - 2024	26,839	26,666
3 Year Fixed Bond - 2025	43,133	42,226
3Year Fixed Bond - 2026	76,761	73,702
Cash in hand	-	8
	<u>325,961</u>	<u>314,621</u>
 4 Showday income		
Admissions to showground	79,847	102,742
Catalogues and sportscards	0	1,370
Advertisements in catalogues	864	396
Trade stands in showground	36,735	39,775
Bookmakers	420	420
Entry fees	4,144	4,437
Ice cream rights	4,200	4,200
Bar commission	2,233	4,351
Sponsorship	26,563	15,662
Donations received (note 9)	3,720	4,488
	<u>158,726</u>	<u>177,841</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2024

5 Showday expenses	2024	2023
Prize money - show	16,128	13,612
- sports	6,225	5,650
Rent - showground	7,500	7,500
Hire charges - marquees, tents & toilets	37,981	44,084
- loud speaker equipment	9,241	10,071
- jumps & timers	540	540
Sundry labour / gatekeepers costs	4,990	9,625
Judges & stewards	150	283
Security	2,840	2,964
Straw for ground	299	390
Advertising	3,604	1,550
Catering	18,197	18,750
Affiliation fees	48	297
Repairs and renewals	150	0
Insurance	3,242	3,012
Printing, stationery & badges	8,942	7,889
Health & safety	4,566	3,960
Sundries & postage	2,531	1,248
General & water rates	115	(1,780)
Show day expenses	16,437	11,918
Show day entertainment	5,877	3,260
	<u>149,603</u>	<u>144,823</u>
 6 Investment income		
Community Saver Instant Access Account	830	198
90 Day Savings Account	2,791	1,520
3 Year Fixed Bond - 2024	0	172
1 Year Fixed Bond - 2025	173	0
3 Year Fixed Bond - 2025	908	913
3Year Fixed Bond - 2026	3,059	585
	<u>7,761</u>	<u>3,388</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2024

7 Donations	2024	2023
Yorkshire Air Ambulance	2,000	2,000
Fell Rescue Association	2,000	2,000
Summerbridge & Dacre Silver Band	0	350
Addington Fund	0	500
Prostate Cancer	250	0
Farm Safety Foundation	250	0
	<u>4,500</u>	<u>4,850</u>
8 Other expenses		
Depreciation	1,939	2,908
Chairman's expenses	200	200
Treasurer's expenses	250	250
Trade stand management	1,000	1,000
Accountancy	1,500	1,400
Office rent	960	960
Telephone	119	864
Secretary's expenses	6,706	5,500
Card/online processing	6,486	8,437
VAT payable/(repayable) HM Customs	4,492	7,009
	<u>23,652</u>	<u>28,528</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2024

9 Donations received	2024	2023
David Hood	3,500	3,500
Others	220	988
	<u>3,720</u>	<u>4,488</u>

UPPER WHARFEDALE AGRICULTURAL SOCIETY

England & Wales - Charity number 510273

Accounts

Upper Wharfedale Agricultural Society

Financial statements
for the year ended 31 December 2023

Charity number: 510273

Upper Wharfedale Agricultural Society

Independent Examiners' report to the Trustees of Upper Wharfedale Agricultural Society

I report on the accounts of the Charity for the year ended 31 December 2023 set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records are kept in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met;

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A J Dutton FCCA FMAAT

**Shepherd Partnership limited
Certified Accountants**

14 May 2024

Carleton Business Park
Skipton
BD23 2DE

Upper Wharfedale Agricultural Society
Year ended 31 December 2023
Trustees' Report

The trustees of Upper Wharfedale Agricultural Society present their report for the year ended 31 December 2023.

Significant information

The Society is a registered charity, No. 510273.

Address PO Box 3, Grassington, Skipton, North Yorkshire, BD23 5UQ

Trustees Mr R J Lambert

Mr C J Windle Chairman

Mr T Larmour Treasurer

A full list of the committee of management is attached.

Secretary Mrs A Eggleston

Advisors **Bankers** Barclays Bank

Independent Examiners

Shepherd Partnership Limited, Certified Accountants, Carleton Business Park, Skipton.

Objects

The Charity was inaugurated in 1897. It's principal objects are to promote agriculture, and other kindred arts and industries, including the breeding and rearing of livestock being best suited to the district, and to hold an annual show for the exhibition of live stock, horticultural produce etc. The Charity is run by voluntary management, finance and sports committees. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the trust and are satisfied that systems are in place to mitigate our exposure to those risks. In accordance with the trust deed, the trustees have the power to make any investment which they see fit.

Review of progress and achievements

The 2023 show was very successful. The weather was mainly fine after an shower early in the day. The showfield was a little wet in a couple of places but no major damage was caused. Entries were again very strong, particularly in the sheep section, produce, horticulture and handicrafts. Trade stand numbers were also very high, possibly the most ever recorded. The entertainment in the two show rings was very well received by a large and enthusiastic crowd, as were the foot races and the harness racing. All in all it was a great day out for a large number of people.

As ever, it should be recognised that the show is dependent on the hard work of the management committee, stewards and a large number of volunteers, without whom the show could not exist.

By Order of The Trustees

A Eggleston, Secretary

Upper Wharfedale Agricultural Society Statement of Trustees' Responsibilities

The trustees are responsible for preparing accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- to value assets and liabilities in accordance with the Statement of Recommended Practice: Accounting by Charities, and to state whether or not the accounts have been prepared in accordance with any applicable accounting standards and statements of recommended practice and to give particulars of any material departure from those standards and practises and the reasons for such departure;
- 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 which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity Reports and Accounts Regulations 2005. 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.

Upper Wharfedale Agricultural Society Balance Sheet as at 31 December 2023

	Note	2023	2022
FIXED ASSETS	2	5,829	8,737
 CURRENT ASSETS			
Cash balances and investments	3	314,621	289,051
Trade debtors		0	0
Prepayments		1,911	1,791
		<u>316,532</u>	<u>290,842</u>
 CREDITORS: Amounts falling due within one year			
Sundry creditors		<u>1,440</u>	<u>3,867</u>
		<u>1,440</u>	<u>3,867</u>
NET CURRENT ASSETS		315,092	286,975
NET ASSETS		<u>320,921</u>	<u>295,712</u>
 GENERAL FUND - UNRESTRICTED FUNDS		 <u>320,921</u>	 <u>295,712</u>

Upper Wharfedale Agricultural Society
Statement of Financial Activities
for the year ended 31 December 2023

	Note	2023	2022
INCOME			
Trading activities			
Showday income	4	177,841	158,529
Less: Showday expenses	5	<u>144,823</u>	<u>142,958</u>
		33,018	15,571
Other income			
Subscriptions collected		22,301	22,226
Investment income	6	3,388	1,406
TOTAL INCOME		<u>58,707</u>	<u>39,203</u>
EXPENDITURE			
Donations	7	4,850	3,800
Other expenses	8	28,648	29,961
		<u>33,498</u>	<u>33,761</u>
Excess income		25,209	5,442
Total unrestricted funds b/fwd		295,712	290,270
Total unrestricted funds carried forward		<u><u>320,921</u></u>	<u><u>295,712</u></u>

Upper Wharfedale Agricultural Society

Notes to the accounts

for the year ended 31 December 2023

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2011 issued under the Charities Act 2011.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Sheep hurdles	33.3% reducing balance
Fixtures & fittings	33.3% reducing balance
Barriers & fencing	33.3% reducing balance

Turnover

Income from commercial activities is included in the period in which the charity is entitled to receipt.

Income from donations and grants is included in incoming resources when these are receivable.

Interest is included when receivable by the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

All expenditure is directly attributable to specific activities and is included in those cost categories.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2023

2 Fixed Assets		2023		2022
Lease of showground - cost	5,162		5,162	
Less: Amortised to date	<u>(5,161)</u>		<u>(5,161)</u>	
		1		1
Barn extension - cost	901		901	
Piping for toilets - cost	428		428	
Less: Depreciation	<u>(1,328)</u>		<u>(1,328)</u>	
		1		1
Sheep hurdles - cost	6,380		6,380	
Less: Depreciation	<u>(5,821)</u>		<u>(5,542)</u>	
		559		838
Showfield - new road	4,035		4,035	
Plastic track mats -cost	3,600		3,600	
Less: Depreciation	<u>(6,033)</u>		<u>(5,233)</u>	
		1,602		2,402
Fixtures & fittings - cost	200		200	
Less: Depreciation	<u>(199)</u>		<u>(199)</u>	
		1		1
Barriers & fencing - cost	9,679		9,679	
Less: Depreciation	<u>(8,416)</u>		<u>(7,785)</u>	
		1,263		1,894
Water Troughs - cost	522		522	
Less: Depreciation	<u>(519)</u>		<u>(518)</u>	
		3		4
Crowd Control Hurdles - cost	10,274		10,274	
Less: Depreciation	<u>(7,875)</u>		<u>(6,677)</u>	
		2,399		3,597
		<u>5,829</u>		<u>8,738</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2023

3 Cash balances and investments	2023	2022
Barclays Bank plc:		
Current account	55,304	63,010
Skipton Building Society:		
Community Saver Instant Access Account	40,764	10,565
90 Day Savings Account	75,951	74,431
3 Year Fixed Bond - 2023	0	73,117
3 Year Fixed Bond - 2024	26,666	26,493
3 Year Fixed Bond - 2025	42,226	41,312
3Year Fixed Bond - 2026	73,702	0
Cash in hand	8	123
	<u>314,621</u>	<u>289,051</u>
4 Showday income		
Admissions to showground	102,742	96,683
Parking fees	0	25
Catalogues and sportscards	1,370	0
Advertisements in catalogues	396	2,250
Trade stands in showground	39,775	36,389
Bookmakers	420	280
Entry fees	4,437	4,320
Ice cream rights	4,200	4,800
Bar commission	4,351	0
Sponsorship	15,662	6,756
Donations received (note 9)	4,488	7,026
	<u>177,841</u>	<u>158,529</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2023

5 Showday expenses	2023	2022
Prize money - show	13,612	14,195
- sports	5,650	4,350
Rent - showground	7,500	7,500
Hire charges - marquees, tents & toilets	44,084	44,605
- loud speaker equipment	10,071	6,594
- jumps & timers	540	1,332
Sundry labour / gatekeepers costs	9,625	7,035
Judges & stewards	283	150
Security	2,964	2,994
Straw for ground	390	0
Advertising	1,550	101
Website costs	0	3,562
Catering	18,750	18,554
Affiliation fees	297	166
Repairs and renewals	0	2,454
Insurance	3,012	2,725
Printing, stationery & badges	7,889	10,686
Health & safety	3,960	4,282
Sundries & postage	1,248	3,188
General & water rates	(1,780)	1,059
Show day expenses	11,918	4,713
Show day entertainment	3,260	2,713
	<u>144,823</u>	<u>142,958</u>
 6 Investment income		
Community Saver Instant Access Account	198	17
90 Day Savings Account	1,520	330
3 Year Fixed Bond - 2023	0	580
3 Year Fixed Bond - 2024	172	171
3 Year Fixed Bond - 2025	913	308
3Year Fixed Bond - 2026	585	0
	<u>3,388</u>	<u>1,406</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2023

7 Donations	2023	2022
Yorkshire Air Ambulance	2,000	1,500
Fell Rescue Association	2,000	1,500
Summerbridge & Dacre Silver Band	350	300
Addington Fund	500	0
Conistone with Kilnsey Village Hall	0	250
Skipton Food Bank	0	250
	<u>4,850</u>	<u>3,800</u>

8 Other expenses

Depreciation	2,908	4,360
Chairman's expenses	200	400
Treasurer's expenses	250	0
Trade stand management	1,000	1,000
Accountancy	1,520	1,380
Office rent	960	840
Telephone	864	501
Secretary's expenses	5,500	6,288
Card/online processing	8,437	9,135
VAT payable/(repayable) HM Customs	7,009	6,207
	<u>28,648</u>	<u>29,961</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2023

9 Donations received	2023	2022
David Hood	3,500	3,000
D Sunderland	0	150
YDNP (Grant for website)	0	2,250
Others	988	1,626
	<u>4,488</u>	<u>7,026</u>

UPPER WHARFEDALE AGRICULTURAL SOCIETY

England & Wales - Charity number 510273

Accounts

Upper Wharfedale Agricultural Society

Financial statements
for the year ended 31 December 2022

Charity number: 510273

Upper Wharfedale Agricultural Society

Independent Examiners' report to the Trustees of Upper Wharfedale Agricultural Society

I report on the accounts of the Charity for the year ended 31 December 2022 set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records are kept in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met;

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A J Dutton FCCA FMAAT

**Shepherd Partnership limited
Certified Accountants**

26 June 2023

Carleton Business Park
Skipton
BD23 2DE

Upper Wharfedale Agricultural Society
Year ended 31 December 2022
Trustees' Report

The trustees of Upper Wharfedale Agricultural Society present their report for the year ended 31 December 2022.

Significant information

The Society is a registered charity, No. 510273.

Address PO Box 3, Grassington, Skipton, North Yorkshire, BD23 5UQ

Trustees Mr R J Lambert

Mr C J Windle Chairman

Mr T Larmour Treasurer

A full list of the committee of management is attached.

Secretary Mrs A Eggleston

Advisors **Bankers** Barclays Bank, 49 High Street, Skipton.

Independent Examiners Shepherd Partnership Limited, Certified Accountants, Carleton Business Park, Skipton.

Solicitors John Spencer, 6a Station Road, Grassington, Skipton.

Objects

The Charity was inaugurated in 1897. It's principal objects are to promote agriculture, and other kindred arts and industries, including the breeding and rearing of livestock being best suited to the district, and to hold an annual show for the exhibition of live stock, horticultural produce etc. The Charity is run by voluntary management, finance and sports committees. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the trust and are satisfied that systems are in place to mitigate our exposure to those risks. In accordance with the trust deed, the trustees have the power to make any investment which they see fit.

Review of progress and achievements

The 2022 show was once again lucky with the weather, a dry and reasonably warm day meant footfall was favourable. The showfield was in excellent condition. The relocation of the Produce, Horticulture and Handicraft tent along with the dining marquee was well received.

Entries were strong in all departments, with note of the sheep section ever expanding. Trade stand numbers increased back to pre-covid levels as the regular circuit of Shows restarted. The Children's Educational area was expanded and proved as popular as ever, being busy throughout the Show. The Harness Racing also saw a good crowd and the Sports Section was well received by the Showgoers. A new car park field and access track was used, and this, together with improved traffic management, kept road traffic moving quickly with few queues of significance despite the large attendance.

Sincere thanks are given to the Management Committee and Stewards for their dedication and hard work throughout the year. Our sincere appreciation is also extended to our many loyal sponsors for their continued support and generosity into what we hope will make 2023 a prosperous year for all.

By Order of The Trustees

A Eggleston, Secretary

Upper Wharfedale Agricultural Society Statement of Trustees' Responsibilities

The trustees are responsible for preparing accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- to value assets and liabilities in accordance with the Statement of Recommended Practice: Accounting by Charities, and to state whether or not the accounts have been prepared in accordance with any applicable accounting standards and statements of recommended practice and to give particulars of any material departure from those standards and practises and the reasons for such departure;
- 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 which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity Reports and Accounts Regulations 2005. 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.

Upper Wharfedale Agricultural Society Balance Sheet as at 31 December 2022

	Note	2022	2021
FIXED ASSETS	2	8,737	5,767
 CURRENT ASSETS			
Cash balances and investments	3	289,051	281,700
Trade debtors		0	3,000
Prepayments		1,791	1,623
		<u>290,842</u>	<u>286,323</u>
 CREDITORS: Amounts falling due within one year			
Sundry creditors		<u>3,867</u>	<u>1,820</u>
		<u>3,867</u>	<u>1,820</u>
NET CURRENT ASSETS		286,975	284,503
NET ASSETS		<u>295,712</u>	<u>290,270</u>
 GENERAL FUND - UNRESTRICTED FUNDS		 <u>295,712</u>	 <u>290,270</u>

Upper Wharfedale Agricultural Society
Statement of Financial Activities
for the year ended 31 December 2022

	Note	2022	2021
INCOME			
Trading activities			
Showday income	4	158,529	154,079
Less: Showday expenses	5	<u>142,958</u>	<u>107,138</u>
		15,571	46,941
Other income			
Subscriptions collected		22,226	12,241
Government grants		<u>0</u>	<u>18,607</u>
		22,226	30,848
Investment income	6	1,406	1,904
TOTAL INCOME		<u>39,203</u>	<u>79,693</u>
EXPENDITURE			
Donations	7	3,800	2,700
Other expenses	8	29,961	31,212
		<u>33,761</u>	<u>33,912</u>
Excess income		5,442	45,781
Total unrestricted funds b/fwd		290,270	244,489
Total unrestricted funds carried forward		<u>295,712</u>	<u>290,270</u>

Upper Wharfedale Agricultural Society

Notes to the accounts

for the year ended 31 December 2022

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2011 issued under the Charities Act 2011.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Sheep hurdles	33.3% reducing balance
Fixtures & fittings	33.3% reducing balance
Barriers & fencing	33.3% reducing balance

Turnover

Income from commercial activities is included in the period in which the charity is entitled to receipt.

Income from donations and grants is included in incoming resources when these are receivable.

Interest is included when receivable by the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

All expenditure is directly attributable to specific activities and is included in those cost categories.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2022

2	Fixed Assets	2022	2021
	Lease of showground - cost	5,162	5,162
	Less: Amortised to date	<u>(5,161)</u>	<u>(5,161)</u>
		1	1
	Barn extension - cost	901	901
	Piping for toilets - cost	428	428
	Less: Depreciation	<u>(1,328)</u>	<u>(1,328)</u>
		1	1
	Sheep hurdles - cost	6,380	5,982
	Less: Depreciation	<u>(5,542)</u>	<u>(5,124)</u>
		838	858
	Showfield - new road	4,035	4,035
	Plastic track mats -cost	3,600	0
	Less: Depreciation	<u>(5,233)</u>	<u>(4,034)</u>
		2,402	1
	Fixtures & fittings - cost	200	200
	Less: Depreciation	<u>(199)</u>	<u>(199)</u>
		1	1
	Barriers & fencing - cost	9,679	9,679
	Less: Depreciation	<u>(7,785)</u>	<u>(6,840)</u>
		1,894	2,839
	Water Troughs - cost	522	522
	Less: Depreciation	<u>(518)</u>	<u>(516)</u>
		4	6
	Crowd Control Hurdles - cost	10,274	6,941
	Less: Depreciation	<u>(6,677)</u>	<u>(4,881)</u>
		3,597	2,060
		<u><u>8,738</u></u>	<u><u>5,767</u></u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2022

3 Cash balances and investments	2022	2021
Barclays Bank plc:		
Current account	63,010	56,787
Skipton Building Society:		
Community Saver Instant Access Account	10,565	10,548
90 Day Savings Account	74,431	74,101
2 Year Fixed Bond	0	41,005
3 Year Fixed Bond - 2023	73,117	72,537
3 Year Fixed Bond - 2024	26,493	26,322
3 Year Fixed Bond - 2025	41,312	0
Cash in hand	123	400
	<u>289,051</u>	<u>281,700</u>
4 Showday income		
Admissions to showground	96,683	108,354
Parking fees	25	(15)
Catalogues and sportscards	0	646
Advertisements in catalogues	2,250	2,460
Trade stands in showground	36,389	24,088
Bookmakers	280	280
Entry fees	4,320	5,365
Ice cream rights	4,800	3,000
Bar commission	0	1,978
Sponsorship	6,756	4,228
Donations received (note 9)	7,026	3,695
	<u>158,529</u>	<u>154,079</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2022

5 Showday expenses	2022	2021
Prize money - show	14,195	11,349
- sports	4,350	3,880
Rent - showground	7,500	2,000
- car park	0	1,281
Hire charges - marquees, tents & toilets	44,605	40,057
- loud speaker equipment	6,594	5,490
- jumps & timers	1,332	1,260
Sundry labour / gatekeepers costs	7,035	7,045
Judges & stewards	150	175
Security	2,994	2,336
Advertising	101	271
Website costs	3,562	0
Catering	18,554	7,533
Affiliation fees	166	248
Repairs and renewals	2,454	265
Insurance	2,725	1,955
Printing stationery & badges	10,686	9,723
Health & safety	4,282	3,000
Sundries & postage	3,188	2,287
General & water rates	1,059	102
Show day expenses	4,713	2,501
Show day entertainment	2,713	3,714
	<u>142,958</u>	<u>107,138</u>
 6 Investment income		
Community Saver Instant Access Account	17	6
90 Day Savings Account	330	258
2 Year Fixed Bond	0	299
3 Year Fixed Bond - 2023	580	569
3 Year Fixed Bond - 2024	171	772
3 Year Fixed Bond - 2025	308	0
	<u>1,406</u>	<u>1,904</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2022

7 Donations	2022	2021
Yorkshire Air Ambulance	1,500	1,200
Fell Rescue Association	1,500	1,200
Summerbridge & Dacre Silver Band	300	300
Conistone with Kilnsey Village Hall	250	0
Skipton Food Bank	250	0
	<u>3,800</u>	<u>2,700</u>
8 Other expenses		
Depreciation	4,360	2,876
Treasurer's expenses	250	250
Trade stand management	1,000	500
Accountancy	1,380	1,320
Bookkeeping subscription	0	66
Office rent	840	600
Telephone	501	516
Secretary's expenses	6,288	6,737
Card/online processing	9,135	9,491
VAT payable/(repayable) HM Customs	6,207	8,456
	<u>29,961</u>	<u>31,212</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2022

9 Donations received	2022	2021
David Hood	3,000	3,000
A Dawson	0	500
D Sunderland	150	150
YDNP (Grant for website)	2,250	0
Others	1,626	45
	<u>7,026</u>	<u>3,695</u>

Finance Committee

Chairman, Vice Chairman, Treasurer, Secretary

Committee of Management

Bradley S	Larmour T
Carlisle J	Mason T
Daggett J M	Nelson R
Daggett M	Parkin Vaughan M
Dean A	Roberts J
Dibb M	Spencer S
Fearnley C	Stockdale D
Gibson R	Stockdale L
Heseltine T	Stockdale R

UPPER WHARFEDALE AGRICULTURAL SOCIETY

England & Wales - Charity number 510273

Accounts

Upper Wharfedale Agricultural Society

Financial statements
for the year ended 31 December 2021

Charity number: 510273

Upper Wharfedale Agricultural Society

Independent Examiners' report to the Trustees of Upper Wharfedale Agricultural Society

I report on the accounts of the Charity for the year ended 31 December 2021 set out on pages 2 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiners' statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records are kept in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met;

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A J Dutton FCCA FMAAT

**Shepherd Partnership limited
Certified Accountants**

2 August 2022

Carleton Business Park
Skipton
BD23 2DE

Upper Wharfedale Agricultural Society
Year ended 31 December 2021
Trustees' Report

The trustees of Upper Wharfedale Agricultural Society present their report for the year ended 31 December 2020.

Significant information

The Society is a registered charity, No. 510273.

Address PO Box 3, Grassington, Skipton, North Yorkshire, BD23 5UQ

Trustees Mr R J Lambert President Elect
Mr C J Windle Chairman
Mr T Larmour Treasurer

A full list of the committee of management is attached.

Secretary Mrs A Eggleston

Advisors **Bankers** Barclays Bank, 49 High Street, Skipton.

Independent Examiners Shepherd Partnership Limited, Certified Accountants, Carleton Business Park, Skipton.

Solicitors John Spencer, 6a Station Road, Grassington, Skipton.

Objects

The Charity was inaugurated in 1897. Its principal objects are to promote agriculture, and other kindred arts and industries, including the breeding and rearing of livestock being best suited to the district, and to hold an annual show for the exhibition of live stock, horticultural produce etc. The Charity is run by voluntary management, finance and sports committees. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the trust and are satisfied that systems are in place to mitigate our exposure to those risks. In accordance with the trust deed, the trustees have the power to make any investment which they see fit.

Review of progress and achievements

Following the cancellation of the 2020 show due to the global Covid-19 pandemic, the 2021 show did go ahead as planned. Preparations included liaising with Environmental Health and other statutory bodies to ensure the event was as Covid safe as possible.

Entries in some classes, particularly Cattle, were reduced, which was attributed to the fact that many other shows locally were cancelled, which made show preparation of animals difficult. However, the classes were generally well supported and the high standard of the classes were noted.

As usual the varied selection of traditional demonstrations and exhibitions took place. An additional Show Arena was introduced to space the crowd out, and a new car park field used, both being well received. Produce, Handicrafts and Horticulture, Sticks and Dry Stone Walling were all well supported.

The Children's Educational Arena was again very successful and busy throughout the day. The Sports again saw a large number of entries. A new handicapped for age mile race was introduced and the Crag Race was the usual exciting finale to this part of the show.

For the first time on line ticket sales were introduced which was very well received and resulted in a huge number of pre show tickets being purchased. This made entry into the field quicker and easier and resulted in far less cash than usual being handled. A very large crowd attended and the enlarged showfield ensured that there was plenty of space for everyone. Sincere thanks are given to the Management Committee and Stewards for their dedication and hard work, not just on show day but throughout the year. Without them the show would not be the success it is or be able to continue for future generations to enjoy. Our sincere appreciation is also extended to our many local sponsors for their continued support and generosity.

By Order of The Trustees

A Eggleston, Secretary

Upper Wharfedale Agricultural Society Statement of Trustees' Responsibilities

The trustees are responsible for preparing accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- to value assets and liabilities in accordance with the Statement of Recommended Practice: Accounting by Charities, and to state whether or not the accounts have been prepared in accordance with any applicable accounting standards and statements of recommended practice and to give particulars of any material departure from those standards and practises and the reasons for such departure;
- 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 which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that any statements of account comply with the requirements of the Charity Reports and Accounts Regulations 2005. 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.

Upper Wharfedale Agricultural Society Balance Sheet as at 31 December 2021

	Note	2021	2020
FIXED ASSETS	2	5,767	3,600
 CURRENT ASSETS			
Cash balances and investments	3	281,700	240,832
Trade debtors		3,000	0
Prepayments		1,623	957
		<u>286,323</u>	<u>241,789</u>
 CREDITORS: Amounts falling due within one year			
Sundry creditors		<u>1,820</u>	<u>900</u>
		<u>1,820</u>	<u>900</u>
NET CURRENT ASSETS		284,503	240,889
NET ASSETS		<u>290,270</u>	<u>244,489</u>
 GENERAL FUND - UNRESTRICTED FUNDS		 <u>290,270</u>	 <u>244,489</u>

Upper Wharfedale Agricultural Society
Statement of Financial Activities
for the year ended 31 December 2021

	Note	2021	2020
INCOME			
Trading activities			
Showday income	4	154,079	525
Less: Showday expenses	5	<u>107,138</u>	<u>8,590</u>
		46,941	(8,065)
Other income			
Subscriptions collected		12,241	440
Government grants		<u>18,607</u>	<u>10,000</u>
		30,848	10,440
Investment income	6	1,904	1,909
TOTAL INCOME		<u>79,693</u>	<u>4,284</u>
EXPENDITURE			
Donations	7	2,700	2,850
Other expenses	8	31,212	8,671
		<u>33,912</u>	<u>11,521</u>
Excess (expenditure)/ income		45,781	(7,237)
Total unrestricted funds b/fwd		244,489	251,726
Total unrestricted funds carried forward		<u>290,270</u>	<u>244,489</u>

Upper Wharfedale Agricultural Society

Notes to the accounts

for the year ended 31 December 2021

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2011 issued under the Charities Act 2011.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Sheep hurdles	33.3% reducing balance
Fixtures & fittings	33.3% reducing balance
Barriers & fencing	33.3% reducing balance

Turnover

Income from commercial activities is included in the period in which the charity is entitled to receipt.

Income from donations and grants is included in incoming resources when these are receivable.

Interest is included when receivable by the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

All expenditure is directly attributable to specific activities and is included in those cost categories.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2021

2 Fixed Assets		2021		2020
Lease of showground - cost	5,162		5,162	
Less: Amortised to date	<u>(5,161)</u>		<u>(5,161)</u>	
		1		1
Barn extension - cost	901		901	
Piping for toilets - cost	428		428	
Less: Depreciation	<u>(1,328)</u>		<u>(1,328)</u>	
		1		1
Sheep hurdles - cost	5,982		5,187	
Less: Depreciation	<u>(5,124)</u>		<u>(4,695)</u>	
		858		492
Showfield - new road	4,035		4,035	
Less: Depreciation	<u>(4,034)</u>		<u>(4,034)</u>	
		1		1
Fixtures & fittings - cost	200		200	
Less: Depreciation	<u>(199)</u>		<u>(199)</u>	
		1		1
Barriers & fencing - cost	9,679		5,429	
Less: Depreciation	<u>(6,840)</u>		<u>(5,423)</u>	
		2,839		6
Water Troughs - cost	522		522	
Less: Depreciation	<u>(516)</u>		<u>(513)</u>	
		6		9
Crowd Control Hurdles - cost	6,941		6,941	
Less: Depreciation	<u>(4,881)</u>		<u>(3,852)</u>	
		2,060		3,089
		<u>5,767</u>		<u>3,600</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2021

3 Cash balances and investments	2021	2020
Barclays Bank plc:		
Current account	56,787	17,210
Skipton Building Society:		
Community Saver Instant Access Account	10,548	10,542
90 Day Savings Account	74,101	73,843
1 Year Fixed Bond	0	40,706
2 Year Fixed Bond	41,005	25,550
3 Year Fixed Bond - 2023	72,537	71,968
3 Year Fixed Bond - 2024	26,322	0
Cash in hand	400	1,013
	<u>281,700</u>	<u>240,832</u>
4 Showday income		
Admissions to showground	108,354	0
Parking fees	(15)	0
Catalogues and sportscards	646	0
Advertisements in catalogues	2,460	0
Trade stands in showground	24,088	0
Bookmakers	280	0
Entry fees	5,365	0
Ice cream rights	3,000	0
Bar commission	1,978	0
Sponsorship	4,228	0
Harness racing fine	0	150
Donations received (note 9)	3,695	375
	<u>154,079</u>	<u>525</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2021

5 Showday expenses	2021	2020
Prize money - show	11,349	0
- sports	3,880	0
Rent - showground	2,000	2,344
- car park	1,281	0
Hire charges - marquees, tents & toilets	40,057	0
- loud speaker equipment	5,490	0
- jumps & timers	1,260	0
Sundry labour / gatekeepers costs	7,045	54
Judges & stewards	175	0
Security	2,336	0
Straw for ground	0	168
Advertising	271	0
Catering	7,533	382
Affiliation fees	248	78
Repairs and renewals	265	0
Insurance	1,955	3,365
Printing stationery & badges	9,723	341
Health & safety	3,000	0
Sundries & postage	2,287	1,421
General & water rates	102	102
Show day expenses	2,501	250
Show day entertainment	3,714	85
	<u>107,138</u>	<u>8,590</u>
 6 Investment income		
Community Saver Instant Access Account	6	228
90 Day Savings Account	258	728
1 Year Fixed Bond	0	286
2 Year Fixed Bond	299	0
3 Year Fixed Bond - 2023	569	667
3 Year Fixed Bond - 2024	772	0
	<u>1,904</u>	<u>1,909</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2021

7 Donations	2021	2020
Yorkshire Air Ambulance	1,200	1,200
Fell Rescue Association	1,200	1,200
Summerbridge & Dacre Silver Band	300	150
Samaritans	0	300
	<u>2,700</u>	<u>2,850</u>
8 Other expenses		
Depreciation	2,876	1,795
Treasurer's expenses	250	250
Chairman's expenses	400	0
Trade stand management	500	0
Accountancy	1,320	900
Bookkeeping subscription	66	80
Office rent	600	600
Telephone	516	434
Secretary's expenses	6,737	5,250
Worldpay charges	0	186
Card/online processing	9,491	0
VAT payable/(repayable) HM Customs	8,456	(824)
	<u>31,212</u>	<u>8,671</u>

Upper Wharfedale Agricultural Society
Notes to the accounts (continued)
for the year ended 31 December 2021

9 Donations received	2021	2020
H G Wallace	0	240
C W Lambert	0	100
A G Lindley	0	35
David Hood	3,000	0
A Dawson	500	0
D Sunderland	150	0
Others	45	0
	<u>3,695</u>	<u>375</u>