ESSEX AGRICULTURAL SOCIETY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2023

Charity Number: 1015875

Company Number: 02768733

ENSORS ACCOUNTANTS LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
Bury St Edmunds
Suffolk
IP28 6JY

ESSEX AGRICULTURAL SOCIETY

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Year ended 31 August 2023

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ESSEX AGRICULTURAL SOCIETY

CHARITY INFORMATION

Year ended 31 August 2023

Charity number:	1015875
Company number:	02768733
Patron:	Mrs Jennifer Tolhurst
Honourary President:	The Lord John Patrick Lionel Petre
President:	Scott Norris
President Elect:	John Rix
Chairman:	Christopher Philpot
Vice Chairman:	Fergus Howie
Company Secretary:	Heather Cheryl Tarrant
Treasurer:	Prudence Helen McTurk
Directors:	Fiona Margaret Ashworth David William Bradshaw James Henry Marriage (Resigned 21 November 2022) Christopher James Harold Philpot Rosemary Helen Alexander (Appointed 21 November 2022) Tim Middleton (Appointed 21 November 2022) Janet Nicholls (Appointed 21 November 2022)
Council:	Fiona Margaret Ashworth David William Bradshaw Rosemary Helen Alexander Tim Middleton Janet Nicholls
Co-opted Members:	Chris Collings Keri Constantinou David Gibbons Rebecca Halls Prudence Helen McTurk Adrian Rilstone Kate Squier Karen Watson Edward Worthy Andrew Nott Stephen Cranston Jenny Freeman Fergus Howie Julie Fosh Annabelle Rout Neil Cowell Ollie Weavers, Chairman of Essex Young Farmers Co-opted members retire after one year unless reappointed

Registered office:	Writtle University College Lordship Road Writtle Essex CM1 3RR
Principal office:	Writtle University College Lordship Road Writtle Essex CM1 3RR
Bankers:	Barclays Bank Plc Barclays Business Centre Witham Branch PO Box 3692 Witham Essex CM8 2AT
Investment managers:	Quilter Cheviot Senator House 85 Queen Victoria Street London EC4V 4AB
Accountants:	Ensors Accountants LLP Saxon House Moseley's Farm Business Centre Fornham All Saints Bury St Edmunds IP28 6JY

The Directors under the Companies Act present their Report and Accounts for the year ended 31 August 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Essex Agricultural Society (the 'Charity') is a company limited by guarantee, governed by its Memorandum of Association and Articles of Association dated 27 September 1992, and amended 28 September 2018.

Administration of Charity

The Society is administered by the Council, which is made up of the President, President Elect, Members elected, Co-opted Members and Co-opted Representatives from other organisations; provided that no Council Member has been absent from four consecutive meetings without knowledge and approval of the Council.

Key Management Personnel Remuneration

The Directors consider the key management personnel of the charity to be the Council, who are in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

All Directors give their time freely and no director remuneration was paid during the year.

Recruitment, Appointment and Training of Directors

The Council keep under review the composition of the Board of Directors, identifying the need for recruitment processes to take place. The majority of Directors are identified by "word of mouth" and Directors will review any potential candidate to ensure they are a good fit for the Charity.

Details of potential candidates are discussed at board meetings prior to inviting any potential new member to join. Newly nominated Directors are briefed by the President and receive background information, annual accounts and minutes of recent meetings upon appointment.

Risk Assessment

The Council reviews the major risks to which the Charity is exposed and ensures that system are in place to mitigate any risks identified.

OBJECTIVES, ACITIVITES, ACHIEVEMENTS AND PERFORMANCE

Objectives

The Essex Agricultural Society's objectives are to promote and advance agriculture for the benefit of the public. This is to improve, publicise and encourage skill and industry in all trades, crafts and professions within agriculture.

The Charity achieves these aims by;

Hosting various events throughout the year to promote agriculture, including the The Essex Schools Day normally held at Writtle University College each year in early June;

(Cont...)

Objectives (Continued...)

Recognising Long Service Awards for those who have served more than 25 years in the industry, which are presented at the President's Garden Party alongside the Presidents's Award which recognises dynamic, entrepreneurial young people connected to agriculture; and

Holding two or three lectures each year with high profile, industry specific speakers.

Public Benefit

The Council are aware of their duties to ensure activities of the Charity are carried out in the furtherance of its objectives. The Council have given careful consideration to the Charity Commission's guidance on public benefit and are aware of their duties in this respect.

Achievements and Performance

The events held by the charity during the year have succeeded in promoting agriculture and educating the wider public, and the Council are pleased at how the Charity has adapted to underprecented times to continue to deliver its' objectives.

The holding of public events have continued throughout the year, raising £8,884 in the current year.

Income from memberships and subscriptions remains comparable to the prior year, increasing slightly from £14,590 to £15,578.

FINANCIAL REVIEW

Income from the Charity's events and memberships for the year was £88,686 (2022: £44,745). The net income of the Charity for the year ended 31 August 2023 was £27,381 (2022: £6,633).

Investment Policy

The Council have the power to invest surplus cash as they see fit for the day to day use of the Charity. The Council has decided to hold some reserve balances with its appointed bankers in a combination of current and short term deposit accounts. The remainder of its reserves are held in an investment portfolio invested with Investec. In making the decision to invest in a portfolio, the Council had regard to the following conditions:-

The objective is for capital and income growth, which over the long term with endeavour to maintain the real value of the investments; and

The performance of the fund is monitored by regular reports.

During the year the portfolio represented a return of £7,424 (2022: £7,353). The market value of the portfolio at the balance sheet date was £227,542 (2022: £236,168).

This policy will be reviewed as and when market conditions or business requirements change.

Reserves Policy

The Council has examined the requirements of Essex Agricultural Society and in the light of the main risks and has agreed that the Society will maintain sufficient reserves to enable it to continue its objectives for the foreseeable future. The Council have determined that a surplus of unrestricted funds continues to be accumulated to enable the Charity to respond quickly to potential opportunities and any unforeseen events.

The Council has calculated that reserves of £23,000 would be needed to continue the operational costs for a period of one year. These funds are held in cash to ensure the Society would be able to meet obligations as they fall due. Unrestricted reserves of £286,348 (2022: £274,390) were held at the balance sheet date.

This policy is reviewed annually or whenever there are significant or unusual changes in activities or subscriptions.

Going concern

The Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Future Developments

The Council will ensure that the Society will continue to meet its charitable objectives for the foreseeable future, ensuring that a wide range of beneficiaries will continue to benefit from its activities.

Directors' Responsibilities

The Directors under the Companies Act are responsible for preparing a Directors' annual report and financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources (including the income and expenditure) of the charitable company. In preparing the financial statements the Directors are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the company and which enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom, governing the preparation and dissemination of financial statements.

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved on behalf of the board on 8/1/24

.....
Christopher Philpot
Chairman

ESSEX AGRICULTURAL SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF ESSEX AGRICULTURAL SOCIETY

For the year ended 31 August 2023

I report on the Financial Statements of the Charity for the year ended 31 August 2023, as set out on pages 8 to 16.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examiniation I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Report

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. The accounts do not accord with those records; or

3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examiniation; or

4. The accounts have not been prepared in accordance with the methods and principle of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 propert understanding of the accounts to be reached.

.....

Graham Page FCA
Ensors Accountants LLP
Saxon House
Moseley's Farm Business Centre
Fornham All Saints
Bury St Edmunds
IP28 6JY

Date 9/2/24

ESSEX AGRICULTURAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

Year ended 31 August 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2022 Unrestricted £	2022 Restricted £
Income	2				
Charitable activities					
Membership subscriptions		15,578	-	14,590	-
Event income		8,884	-	9,451	-
Essex School Day		53,334	-	20,704	-
Miscellaneous income		990	9,900	-	-
Investments		7,654	-	7,355	-
		86,440	9,900	52,100	-
Expenditure					
Office expenses	3	1,096	-	2,742	-
Administration	4	14,000	-	12,960	-
Banking and accounts	5	1,698	-	3,209	-
Website		984	-	779	-
Event costs	6	9,568	-	9,426	-
Farming competitions/ploughing		3,000	-	2,500	-
Essex School Day	7	34,963	-	11,769	-
Miscellaneous expenses	8	1,578	-	1,431	-
Amortisation		651	930	651	-
Depreciation		491	-	-	-
		(68,029)	(930)	(45,467)	-
Net income/(expenditure)		18,411	8,970	6,633	-
Investments					
Unrealised gain/(loss) on revaluation		(6,017)	-	(5,799)	-
Realised gain/(loss) on disposal		(436)	-	(11,724)	-
Net movement in funds		11,958	8,970	(10,890)	-
Total funds brought forward		274,390	-	285,280	-
Total funds carried forward		**286,348**	**8,970**	**274,390**	**-**

The Statement of Financial Activities included all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

ESSEX AGRICULTURAL SOCIETY

BALANCE SHEET

As at 31 August 2023

	Notes	Total 2023 Unrestricted £	Restricted £	Total £	Total 2022 Unrestricted £	Restricted £	Total £
Fixed assets							
Intangible Assets	9	3,906	8,365	12,271	4,557	-	4,557
Tangible assets	10	1,964	-	1,964	1	-	1
Investments	11	227,542	-	227,542	236,168	-	236,168
		233,412	8,365	241,777	240,726	-	240,726
Current assets							
Debtors	13	500	-	500	1,500	-	1,500
Cash at bank	12	52,706	605	53,311	32,164	-	32,164
		53,206	605	53,811	33,664	-	33,664
Current liabilities							
Creditors	14	270	-	270	-	-	-
Net current assets		52,936	605	53,541	33,664	-	33,664
Total assets		**286,348**	**8,970**	**295,318**	**274,390**	**-**	**274,390**

The Funds of the Charity	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Net capital at 31 August 2022	274,390	-	274,390	285,280	-	285,280
Movement in funds	11,958	8,970	20,928	(10,890)	-	(10,890)
Net capital at 31 August 2023	**286,348**	**8,970**	**295,318**	**274,390**	**-**	**274,390**

These accounts are prepared in accordance with the special provisions applicable to companies subject to small companies' regime. Under Part 15 of the Companies Act 2006 and with the Financial Reporting Standards applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its incoming resources and application of resources for the financial year, including its income and expenditure, in accordance with the requirement of actions 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so as far as applicable to the company.

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and signed on behalf of the Board on 8/1/24

.....
Christopher Philpot
Chairman

Company Number - 02768733

The notes on pages 10 to 16 form part of these financial statements.

1) Accounting policies

The Essex Agricultural Society is a company limited by guarantee incorporated in England and Wales. The charity's registered office is Writtle College, Lordship Road, Writtle, Essex, CM1 3RR.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to 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), the Companies Act 2006 and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going concern

The Directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern as the Charity has adequate resources to continue in operation for the forseeable future.

Income

All income is recognised once the charity has entitlement to the income, there is sufficient certainity of receipt and so it is probable the income will be received, and the amount of income can be measured reliably. Income is derived from the provision of goods/services and stated after trade discounts, other sales taxes and net of VAT.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Fund accounting

Unrestricted Fund - This fund is to be used at the discretion of the Directors in furtherance of the general objectives of the charity.

Restricted Fund - This fund is for the purpose of specific projects, as arise on an individual basis

Intangible fixed assets

The website improvement costs are recorded in the financial statements at cost and amortised at 10% on a straight line basis, 10 years being the expected useful life.

1) Accounting policies (Continued ...)

Tangible fixed assets
The trophy is recorded in the financial statements at cost. The asset is not depreciated.
The container is recorded in the financial statements at cost and depreciated at 20% on a reducing balance basis.

Investments
Investments are recorded in the financial statements at market value. Any increase or decrease in value is recognised as unrealised gains/losses in the accounts.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are values at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term liquid investments.

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

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.

(Continued...)

	2023		2022	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
2) Income				
Charitable activities				
Annual, corporate and life memberships	15,578	-	14,590	-
Events				
Search and Rescue	-	-	1,169	-
Quiz	-	-	2,556	-
New Hall Vineyard	170	-	-	-
Distillery Free Event	-	-	250	-
Vanessa Frake	1,830	-	-	-
Auction/Cream Tea	4,184	-	-	-
Prince	-	-	1,310	-
TipTree Jam	-	-	615	-
Rivenhall Club	580	-	-	-
Orange Bakery	1,420	-	-	-
YFC Show	700	-	1,810	-
Gift Aid Received	-	-	991	-
Shoot Fund Raiser	-	-	750	-
	8,884	-	9,451	-
Essex School Day				
Chadacre Charitable Trust	3,000	-	3,000	-
Felix Cobbold	2,500	-	2,500	-
NFU Trust	10,000	-	5,000	-
Essex County Council	30,000	-	-	-
Morley Agricultural Foundation	3,000	-	3,000	-
Ceres Rural	-	-	200	-
Harlow Agricultural Merchants	-	-	250	-
Schools Charges	3,434	-	-	-
Kelly Turkeys	-	-	250	-
Ernest Doe & Sons	-	-	250	-
Rural Church of England	400	-	-	-
Tuckwells	-	-	165	-
Marriages	-	-	111	-
Blue Garden Café	-	-	50	-
Perry Foundation	1,000	-	-	-
Enthuse	-	-	4,756	-
TipTree Jam	-	-	922	-
AWA	-	-	250	-
	53,334	-	20,704	-
Miscellaneous income				
Essex Community Funding Grant	990	9,900	-	-
Investments				
London investment income	7,424	-	7,353	-
Bank interest receivable	230	-	2	-
	7,654	-	7,355	-
	86,440	**9,900**	**52,100**	**-**

(Continued...)

	2023 Unrestricted	2022 Unrestricted
	£	£
3) Office expenses		
Stationery and Printing	524	1,167
Telephone	240	240
Office equipment	20	677
Postage	312	658
	1,096	**2,742**
4) Administration		
Office administration	11,000	9,960
College rent	3,000	3,000
	14,000	**12,960**
5) Banking and accounts		
Accounts	1,500	1,500
Bank charges	183	172
Investment expenses	15	1,537
	1,698	**3,209**
6) Event costs		
Presidents Garden Party	1,620	1,640
Presidents Awards	281	1,532
Long Service Awards	970	521
Search and Rescue	-	794
New Hall Vineyard	210	-
Quiz	-	418
Distillery Free Event	-	185
Vanessa Frake	678	-
Auction/Cream Tea	3,663	-
Prince	-	528
TipTree Jam	-	585
Orange Bakery	361	-
YFC Show	1,714	3,223
WUC Graduation Award	71	-
	9,568	**9,426**

(Continued...)

	2023 Unrestricted	2022 Unrestricted
	£	£
7) Essex School Day		
Administration	16,775	8,750
Zone costs	1,817	1,248
Marquee	7,055	-
Toilets	3,514	-
Radio	1,493	-
Signs	693	-
Emergency Care	389	-
Photography	1,667	-
Transport Costs	400	-
Miscellaneous	1,160	1,771
	34,963	**11,769**
8) Miscellaneous expenses		
Insurance	1,003	847
Gratuities and Donations	390	584
Sage Software	185	-
	1,578	**1,431**

9) Intangible Assets

	Website Costs	
	Unrestricted	Restricted
	£	£
Cost at 1 September 2022	6,510	-
Additions	-	9,295
Disposals	-	-
Cost at 31 August 2023	6,510	9,295
Amortisation at 1 September 2022	1,953	-
Amortisation charge	651	930
Amortisation on disposals	-	-
Amortisation at 31 August 2023	2,604	930
Net book value at 31 August 2023	**3,906**	**8,365**
Net book value at 31 August 2022	**4,557**	**-**

(Continued...)

10) Tangible Assets

	Trophies £	Plant & Machinery £	Total
Cost at 1 September 2022	1	-	1
Additions	-	2,454	2,454
Disposals	-	-	-
Cost at 31 August 2023	1	2,454	2,455
Depreciation at 1 September 2022	-	-	-
Depreciation charge	-	491	491
Depreciation on disposals	-	-	-
Depreciation at 31 August 2023	-	491	491
Net book value at 31 August 2023	**1**	**1,963**	**1,964**
Net book value at 31 August 2022	**1**	**-**	**1**

11) Investments

	Market Value 01.09.22	Additions	Disposals	Gains / (Losses) Realised	Un-Realised	Market Value 31.08.23	Cost 31.08.23
Investment & Unit Trusts	228,532	15,027	(10,000)	-	(6,017)	227,542	239,600
UK Property	7,636	-	(7,200)	(436)	-	-	-
	236,168	**15,027**	**(17,200)**	**(436)**	**(6,017)**	**227,542**	**239,600**

Current asset investments are stated at market value with any surplus or deficit being accounted for through the Statement of Financial Activities as realised surplus or deficit. The departure from the Companies Act requirement to show current assets at the lower of cost or net realisable value is justified in order to show a true and fair view.

	2023		2022	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
12) Bank accounts				
Barclays EAS current account	3,176	605	1,970	-
Barclays EAS deposit account	6,001	-	7,331	-
Barclays ESD current account	1,766	-	20,681	-
Investec portfolio	-	-	59	-
Quilter Cheviot portfolio	41,763	-	2,123	-
	52,706	**605**	**32,164**	**-**

	2023 Unrestricted £	2022 Unrestricted £
13) Debtors		
Prepayments	**500**	**1,500**

(Continued...)

	2023 Unrestricted £	2022 Unrestricted £
14) Creditors		
Trade Creditors	215	-
Income in advance	55	-
	270	**-**

15) Related Parties

The Directors were not paid and did not receive any other benefits from employment during the current or previous financial years.

No trustee expenses have been incurred.

During the year, directors paid memberships and purchased event tickets totalling £145 (2022: £140).

Also during the year, £457 (2022: £nil) was paid to directors, reimbursing them for purchases made on behalf of the Charity.

16) Members Guarantee

The company does not have share capital and is limited by guarantee. Each member of the company undertakes to contribute as may be required (not exceeding £1) to the company's assets if it should be wound up while a member.

17) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 or the Taxation of Chargeable Gains Act 1992 to the extent that these applied to its charitable objects.