Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 December 2025

Company number: 08451858

Charity number: 1167623

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Contents

	Page
Charity information	1
Trustees' report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6 - 7
Notes to the financial statements	8 - 11

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Charity information

President	Sir Thomas Ingilby Bt.	
Trustees	R W Rusby	
	K Smith	
	M Smith	
	W Walmsley	(resigned 18 March 2026)
Directors	R W Rusby	
	K Smith	(resigned 10 March 2026)
	M Smith	
	W Walmsley	(resigned 18 March 2026)
Principal Officers	C Smith	Chairman
	J Walmsley	Vice-chairman
	C McLelland	Treasurer
	T Smith	Secretary
Charity number	1167623	
Company registration number	08451858	
Principal Office	3 Waterford Mews Apperley Bridge Bradford BD10 0UR	
Independent Examiner	B Cross ACA The Barker Partnership Chartered Accountants 17 Central Buildings Market Place Thirsk North Yorkshire YO7 1HD	
Bankers	Barclays Bank Plc 1-3 Parliament Street York YO1 8SE	

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025. The trustees and directors of Ripley and District Agricultural and Horticultural Society Ltd for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Governing instrument
Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity number 1167623 and Company number 08451858.

The company was incorporated on 19 March 2013 and registered with the Charities Commission on 13 June 2016.

The charity's objects and regulations are regulated by the society rules.

Administrative information
The charity number, principal officers, directors and the trustees who served during the year and up to the date of this report are set out on page 1.

The trustees are appointed by the committee and other trustees.

Objectives and activities
The objectives of the charity is the furtherance of good animal husbandry, agricultural practice and education.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

Achievements and performance
A successful show in 2025 with close monitoring of costs and a good weather day resulting in a good surplus.

The majority of suppliers remained the same aside from a change to the online supplier for classes and trade stands applications which streamlined the process and brought increased ticket sales income.

Donations made to charity were Ripley Endowed CE Primary School, Tickets for Troops and LINUS baby charity.

Ticket prices and membership costs have remained at the same level for the past few years notwithstanding significant increases in supplier costs.

The main risk is the ongoing sale of Ripley Castle Estate which may impact our ability to host the show in the park in the future once the sale proceeds.

Financial review
Income totalled £88,039 (2024 - £84,300) during the year and expenditure totalled £75,792 (2024 - £80,474) resulting in a surplus of £12,247 (2024 - £3,826).

At the Balance sheet date the charity had free reserves of £67,128.

Investment policy
The trustees have the power to invest in such assets as they see fit.

Reserves policy
The trustees have established a policy to ensure that there is sufficient funds available for the next financial period.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 December 2025

Statement of trustees' responsibilities

The trustees (who are also directors of Ripley and District Agricultural and Horticultural Society Ltd for the purpose of company law) are responsible for preparing the and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees recommend that Mr B Cross ACA remain in office until further notice.

This report was approved by the trustees on 22 June 2026 and signed on their behalf by

R W Rusby
Director

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ripley & District Agricultural and Horticultural Society Ltd.

I report on the financial statements of Ripley & District Agricultural and Horticultural Society Ltd for the year ended 31 December 2025 which are set out on pages 5 to 11.

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 section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination 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 examination. 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 accounting 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 examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for 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)].

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.

.....

B Cross ACA
The Barker Partnership
Chartered Accountants
17 Central Buildings
Market Place
Thirsk
North Yorkshire
YO7 1HD

22 June 2026

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 December 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Income and endowments from:				
General income	2	83,265	83,265	76,859
Investment income	3	642	642	675
Annual dinner		4,132	4,132	6,766
Total income		88,039	88,039	84,300
Expenditure om:				
General expenses	4	71,951	71,951	74,079
Annual dinner		3,841	3,841	6,395
Total expenditure		75,792	75,792	80,474
Net movement in funds		12,247	12,247	3,826
Total funds brought forward		62,293	62,293	58,467
Total funds carried forward		74,540	74,540	62,293

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form an integral part of these financial statements.

Ripley and District Agricultural and Horticultural Society Ltd
(A company limited by guarantee)

Balance sheet
as at 31 December 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	5		7,412		7,412
Current assets					
Bank high interest account		62,184		48,274	
Bank community account		983		3,604	
Cash in hand		1,021		-	
Prepayments		2,940		3,003	
		67,128		54,881	
Net current assets			67,128		54,881
Net assets			74,540		62,293
Funds					
Unrestricted income funds	8		74,540		62,293
Total funds			74,540		62,293

The Balance Sheet continues on the following page.

The notes on pages 8 to 11 form an integral part of these financial statements.

Balance sheet (continued)

Trustees statements required by Sections 475(2) and (3) for the year ended 31 December 2025

For the year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board on 22 June 2026 and signed on its behalf by

R W Rusby
Trustee

Company registration number 08451858

Charity registration number 1167623

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office 3 Waterford Mews, Apperley Bridge, Bradford, BD10 0UR.

1.1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.2. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.3. Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement because it is a small charity.

1.4. Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from investments is included in the year in which it is receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6. Tangible fixed assets and depreciation

In order for the financial statements to show are true and fair view of the charities financial position, the trustees have decided that the whole cost of all assets is charged to the Income and Expenditure Account when the asset is brought into use, net of any grants receivable which are written off against expenditure. This treatment represents a departure from the provisions according to FRS 102 as the assets are not capitalised and depreciated.

2. General income

	Unrestricted funds £	2025 Total £	2024 Total £
Gate receipts	37,516	37,516	38,964
Entry fees	6,798	6,798	5,431
Trade stands and concessions	15,844	15,844	11,916
Commissions	7,379	7,379	3,973
Subscriptions received	5,911	5,911	6,183
Donations	31	31	120
Sponsorships	3,272	3,272	4,198
Catalogue sales	479	479	900
Advertisements	3,935	3,935	3,040
Memebrship	2,100	2,100	2,134
	83,265	83,265	76,859

3. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest received	642	642	675
	642	642	675

4. General expenses

	Unrestricted funds £	2025 Total £	2024 Total £
Showground preparation costs	48,723	48,723	50,223
Prizes	6,598	6,598	6,267
Cups and rosettes	2,406	2,406	2,391
Advertising	454	454	203
Hospitality, lunches and teas	28	28	35
Judge's expenses	606	606	873
Insurance	1,532	1,532	1,586
Printing	3,466	3,466	2,528
Stationery and office supplies	364	364	1,377
Donations	800	800	1,500
Subscriptions	384	384	367
Accountancy	862	862	817
Honoraria	5,107	5,107	5,107
Computer	300	300	585
Sundry	321	321	220
	71,951	71,951	74,079

5. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 1 January 2025 and At 31 December 2025	7,412	7,412
Net book values		
At 31 December 2025	7,412	7,412
At 31 December 2024	7,412	7,412

The Silver Cups were valued in 1992.

6. Employees

Employment costs	2025	2024
	£	£
Honoraria	5,107	5,107

No employee received emoluments of more than £60,000 (2024 : None).

No trustees received or any person connected with them received any remuneration during the year (2024 - £nil).

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 December 2025 as represented by:		
Tangible fixed assets	7,412	7,412
Current assets	67,128	67,128
	74,540	74,540

Unrestricted funds are held and used for fuiture annual shows.

9. Company limited by guarantee

Ripley and District Agricultural and Horticultural Society Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.