Dalston Agricultural Society

Registration number: 512445

Annual Report and Financial Statements

31 December 2025

Dalston Agricultural Society

Contents

Reference and Administrative Details	1
Trustees' report	2
Trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7

Dalston Agricultural Society

Reference and Administrative Details

Charity name	Dalston Agricultural Society
Charity registration number	512445
Principal office	NFU Office Bute House Montgomery Way Rosehill Estate CARLISLE CA1 2UU
Registered office	NFU Office Bute House Montgomery Way Rosehill Estate CARLISLE CA1 2UU
Trustees	D H Black C P Brough I Blamire S A Jackson
Secretary	J Richardson
Treasurer	S Kyle
Accountant	Dodd & Co Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW

Dalston Agricultural Society

Trustees' Report for the Year Ended 31 December 2025

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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.

Structure, governance and management

The trustees present their annual report and the unaudited financial statements for the year ended 31 December 2025. Dalston Agricultural Society is an unincorporated association and is established by its constitution dated 28 January 1982. It was registered with the Charity Commission on 6 April 1982 with charity number 512445.

Dalston Show is a Charitable Incorporated Organisation (CIO) established by an association constitution dated 7 January 2019 and registered with the Charity Commission on 14 February 2019 as a linked charity with charity number 512445-1.

The CIO was set up to take on the organisation and running of the annual Dalston Show. Dalston Agricultural Society owns the Village Show Field and carries out its charitable purposes by allowing the CIO to use the Village Show Field for Dalston Show.

The board of trustees form the committee that administers the charities. New trustees are appointed by the committee.

Objectives and activities

The objects of the charities are the advancement of agriculture for the public benefit by encouraging improvements in the breeding of stock, the management of land and in the general promotion of agriculture and by organising and presenting the annual Dalston Agricultural Show.

In planning activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit at each trustees' meeting. The trustees aim to provide an illustration of Cumbrian Agriculture, showing all farming methods and, in particular, the fine array of livestock produced on our family farms. Visitors are given an opportunity to experience life in the countryside as they view rural activities and craft marquees, together with a wide range of trade stands, from environmental organisations to local foods, and businesses offering their goods for sale.

Achievements and performance

The Dalston Show in 2025 was very successful and generated a surplus of £8,721, split between net incoming resources of £7,409 for Dalston Show CIO and net incoming resources of £1,312 for Dalston Agricultural Society.

Closing reserves of Dalston Show CIO were £26,197 at 31 December 2025 and Dalston Agricultural Society had closing reserves of £90,594. Free reserves of £19,752 were held at the year end by Dalston Show CIO and £71,013 by Dalston Agricultural Society.

Financial review

The level of reserves at the year end can be found in note 14 to the accounts. The reserves are continually monitored by the trustees to ensure they are adequate to cover needs. The charity holds reserves to ensure future expense obligations can be met when they fall due, regardless of future unknown income levels.

Approved by the Trustees on 19 October 2026 and signed on their behalf by:

C P Brough
Trustee

Dalston Agricultural Society

Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 as amended by the Charities Act 2022, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of

Dalston Agricultural Society

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 5 to 14.

Your attention is to drawn to the fact that the Charity has prepared the financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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 seeking explanations from you as trustees concerning any 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 examiner's 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 in accordance with section 130 of the Charities Act 2011 as amended by the Charities Act 2022; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Act

have not been met; or

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

Martin Borradaile FCA
Dodd & Co Limited
Chartered Accountants

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

19 October 2026

Dalston Agricultural Society

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2	2,295	-	2,295	1,201
Raising funds	3	4,104	-	4,104	3,602
Investment income	4	2,116	-	2,116	1,823
Charitable activities	5	-	73,540	73,540	75,993
Total income		8,515	73,540	82,055	82,619
Expenditure on:					
Charitable activities		1,106	72,228	73,334	62,265
Total expenditure		1,106	72,228	73,334	62,265
Net movements in funds		7,409	1,312	8,721	20,354
Reconciliation of funds					
Total funds brought forward		83,185	24,885	108,070	87,716
Total funds carried forward		90,594	26,197	116,791	108,070

The notes on pages 7 to 14 form an integral part of these financial statements.

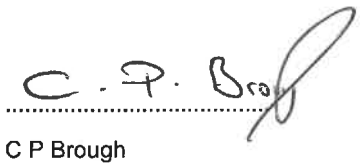
Dalston Agricultural Society

Balance Sheet as at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	9		26,026		27,137
Current assets					
Stocks and work in progress		1,335		1,335	
Debtors	10	1,613		811	
Cash at bank and in hand		91,858		86,303	
		94,806		88,449	
Creditors: Amounts falling due within one year	11	(4,041)		(7,516)	
Net current assets			90,765		80,933
Net assets			116,791		108,070
The funds of the charity:					
Restricted funds			26,197		24,885
Unrestricted funds					
Unrestricted income funds			90,594		83,185
Total charity funds			116,791		108,070

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 19 October 2026 and signed on its behalf by:



C P Brough
Trustee

1 Accounting policies

Statement of compliance

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by the Charities Act 2022.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities:Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 13.

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Income and endowments

Donations and legacies including donations and gifts is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the statement of financial activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

The charity has not received any goods for use by the charity itself.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Land at Dalston	Not depreciated
Showground fixtures	10% reducing balance
Office equipment	25% reducing balance
Trophies	Not depreciated

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Donations	1,200	-	1,200	31
Subscriptions	945	-	945	970
Life memberships	150	-	150	200
	2,295	-	2,295	1,201

All of the donations and lagacies income in 2024 related to unrestricted funds.

3 Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Operating activity				
Rent plus wayleave	4,104	-	4,104	3,602

All of the other trading income in 2024 related to unrestricted funds.

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank interest receivable	2,116	-	2,116	1,823

All of the investment income in 2024 related to unrestricted funds.

..... *continued*

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Dalston Show				
Sponsorship	-	19,654	19,654	17,994
Bar facilities	-	2,300	2,300	2,500
Entry fees	-	5,456	5,456	6,700
Gate and catalogues	-	37,139	37,139	39,697
Trade stands	-	7,684	7,684	7,282
Drawing	-	1,307	1,307	1,820
	-	73,540	73,540	75,993

All of the charitable activities income in 2024 related to restricted funds.

..... *continued*

6 Total resources expended

	Dalston Show	Total 2025	Total 2024
	£	£	£
Direct costs			
Barriers, skip hire and generator	7,061	7,061	6,367
Rosettes and badges	3,682	3,682	2,198
Affiliation and licensing	386	386	348
Prize money	7,363	7,363	7,241
Insurance	3,179	3,179	3,027
Posts, straw and grass seeds	-	-	168
Trophy cleaning and engraving	-	-	521
Postage and telephone	1,827	1,827	1,571
Computer software and maintenance costs	2,444	2,444	2,385
Printing and stationery	3,772	3,772	3,698
Health and safety	3,785	3,785	-
Hire of tents and loos	15,134	15,134	14,647
Hire of hall	206	206	216
Hire of entertainment (Show day)	3,726	3,726	4,800
Refreshments	1,978	1,978	1,475
Security	1,500	1,500	1,500
Sundry expenses	4,622	4,622	6,383
Secretarial expenses	1,220	1,220	523
Secretary's honorarium	3,000	3,000	3,000
Advertising	2,810	2,810	476
Judges' expenses	30	30	150
Depreciation of Showground fixtures	987	987	652
	68,712	68,712	61,346
Support costs			
Repairs and maintenance	2,828	2,828	-
Donations	1,200	1,200	214
Independent examiner's fee	220	220	200
Bank charges	250	250	341
Depreciation of office equipment	124	124	164
	4,622	4,622	919
	73,334	73,334	62,265

Of the expenditure in 2024 £1,489 related to unrestricted funds and £60,776 related to restricted funds.

7 Trustees' remuneration and expenses

No trustee received any remuneration or expenses during the year.

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8 Taxation

The registered charity is exempt from taxation on income and gains.

9 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 January 2025 and 31 December 2025	16,216	15,944	32,160
Depreciation			
As at 1 January 2025	-	5,023	5,023
Charge for the year	-	1,111	1,111
As at 31 December 2025	-	6,134	6,134
Net book value			
As at 31 December 2025	16,216	9,810	26,026
As at 31 December 2024	16,216	10,921	27,137

10 Debtors

	2025 £	2024 £
Other debtors	1,613	811

11 Creditors: Amounts falling due within one year

	2025 £	2024 £
Other creditors	3,541	7,016
Accruals and deferred income	500	500
	4,041	7,516

..... *continued*

12 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

There were no related party transactions that require disclosure.

13 Analysis of funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
General Funds				
Unrestricted income fund	83,185	8,515	(1,106)	90,594
Restricted Funds				
Dalston Show CIO (512445-1)	24,885	73,540	(72,228)	26,197
	108,070	82,055	(73,334)	116,791

Restricted funds are the funds of Dalston Show CIO linked charity.

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Prior period

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General Funds				
Unrestricted income fund	78,048	6,626	(1,489)	83,185
Restricted Funds				
Dalston Show CIO (512445-1)	9,668	75,993	(60,776)	9,668
	87,716	82,619	(62,265)	92,853

14 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Tangible assets	19,581	6,445	26,026	27,137
Current assets	72,149	22,657	94,806	88,449
Creditors: Amounts falling due within one year	(1,136)	(2,905)	(4,041)	(7,516)
Net assets	90,594	26,197	116,791	108,070

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	19,976	7,161	27,137	21,949
Current assets	64,125	24,324	88,449	72,599
Creditors: Amounts falling due within one year	(916)	(6,600)	(7,516)	(6,832)
Net assets	83,185	24,885	108,070	87,716