

CHESHIRE COUNTY FEDERATION
OF YOUNG FARMERS' CLUBS
ANNUAL ACCOUNTS FOR THE
YEAR ENDED 31ST DECEMBER 2019



Cheshire County Federation of Young Farmers' Clubs
Officers and Trustees Report for the year ended 31 December 2019

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Cheshire County Federation of Young Farmers' Clubs
Officers and Trustees Report for the year ended 31 December 2019

Officers Annual Report

Officers Serving During the Year

D Nicholas	Chairman	Elected 6th March 2019
L Oakes	Chairlady	Elected 6th March 2019
G Marrow	President	Elected 6th March 2019
S A Chesters	Deputy President	Elected 6th March 2019
A Richardson	Treasurer	Elected 6th March 2019
K Hood	Co-ordinator	Appointed 1st April 2018
S Jackson	Chairman	Retired 6th March 2019
S Heath	Chairlady	Retired 6th March 2019
J Gerrard	President	Retired 6th March 2019
D Wainwright	Treasurer	Retired 6th March 2019

Custodian Trustees Serving During the Year

S Brunt	Chairman
E Gilman	Vice Chairman
A Sutton	
J Wright	
R Bailey	
P Whitlow	
J Hague	Secretary to the Trustees

Structure and governance

The Cheshire County Federation of Young Farmers' Clubs ("Cheshire YFC") is governed by the constitution that was created on the 21 February 1928 and last updated on 20 April 2010.

The Constitution of the Cheshire YFC contains the following objectives:

- to advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects.
- and in the interests of social welfare of such members to promote and provision of facilities for recreation and other leisure time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self reliance and individual responsibility so that they grow to full maturity as individuals and members of the community.

Custodian trustees are appointed by the Annual General Meeting or Executive Committee and serve until retirement or for life.

Contact address

The main contact address is Keepers Cottage, Warmingham, Sandbach, Cheshire, CW11 3QP.

Review of the Year

The managing officers of Cheshire YFC are very pleased with the year under review. Many successful events have been held throughout the year, all well attended. The highlight being the Chairpersons' Charity Night and the Summer Ball 2019.

Cheshire County Federation of Young Farmers' Clubs
Officers and Trustees Report for the year ended 31 December 2019

Officers' Annual Report (continued)

Review of the Year (continued)

In 2019 the net incoming resources were £4,004 (2018 net outgoing resources £4,214). The accounts and the notes accompanying this report analyse the income and expenditure for the year.

Membership continues to run by an online system and 2018/19 total membership was 702 (2017/18 - 778), a reduction of 76.

Sponsors continue to form a very important part of our funding especially with the amazing £12,000 raised from the 2019 Chairpersons' Charity Night which was split equally between three amazing charities (Alder Hey Children's Hospital, R.A.B.I. and Cheshire YFC).

Reserves Policy

The current reserves policy is to retain sufficient unrestricted cash and bank balances to cover between six months and twelve months expenditure.

Trustees and Officers Responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires trustees and officers to prepare financial statements for each financial year which give a true and fair view of the charity's financial affairs, the trustees are required to:

- Select suitable accounting policies and 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 charity will continue in existence.

The trustees and officers are responsible for keeping proper accounting records, which 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. 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.

Signed on behalf of Cheshire County Federation of Young Farmers' Clubs:

Dave Nicholas, Chairman

Date:

Lisa Oakes, Chairlady

Date:

Amanda Richardson, Treasurer

Date:

Sandra Brunt, Trustee (Chairman)

Date:

Cheshire County Federation of Young Farmers' Clubs
Independent Examiners Report for the year ended 31 December 2019

Independent Examiner's Report on the Accounts

Report to the trustees and members for Cheshire County Federation of Young Farmers' Clubs.

Charity number 516924. On the accounts as detailed on pages 4 to 12 for the year ending 31 December 2019.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees and officers concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, 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 our examination, no matter has come to our attention:

- (1) which gives reasonable cause to believe that in, any material respect, the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirement of the Charities Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Cheshire County Federation of Young Farmers' Clubs

Statement of Financial Activities
for the year ended 31st December 2019

		Period Ended 31st December 2019			Period Ended 31st December 2018		
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
<u>Incoming Resources</u>	<i>Note</i>						
Incoming Resources from generated funds							
<i>Voluntary income</i>							
Membership		-	13,928	13,928	-	11,693	11,693
Toplink Subscriptions		-	288	288	-	214	214
Promotional Income		-	435	435	-	-	-
Insurance Recharge		-	410	410	-	-	-
Donations		-	32	32	-	-	-
Grant		-	175	175	-	175	175
		-	15,268	15,268	-	12,082	12,082
<i>Investment Income</i>		-	352	352	-	254	254
Incoming Resources from Charitable Activities							
Social Events	8	-	67,830	67,830	-	62,561	62,561
Rally		-	6,830	6,830	-	5,884	5,884
Sports events	9	-	22,012	22,012	-	20,044	20,044
Educational events	10	-	16,870	16,870	-	13,600	13,600
Cheshire Show		-	758	758	-	635	635
90th Booklet		-	7,506	7,506	-	-	-
Toplink		-	11,864	11,864	-	10,774	10,774
		-	133,670	133,670	-	113,498	113,498
Total Incoming Resources		-	149,290	149,290	-	125,834	125,834
<u>Resources Expended</u>							
Costs of generating funds							
<i>Costs of Generating Voluntary Income</i>							
Paper, postage and Stationery		-	1,808	1,808	-	1,818	1,818
Administration and Secretarial		-	14,000	14,000	-	11,000	11,000
Promotional Expenses		-	3,723	3,723	-	3,672	3,672
Insurance		-	2,442	2,442	-	2,071	2,071
		-	21,973	21,973	-	18,561	18,561
Charitable Activities							
Social Events	8	-	58,630	58,630	-	57,842	57,842
Rally		-	6,842	6,842	-	7,465	7,465
Sports Events	9	-	21,647	21,647	-	20,304	20,304
Educational events	10	-	9,872	9,872	-	5,879	5,879
Educational funding		100	-	100	-	-	-
Trophies and Engraving		-	1,264	1,264	-	1,422	1,422
Cheshire Show		-	529	529	-	850	850
90th Booklet		-	6,150	6,150	-	-	-
Toplink		-	17,178	17,178	-	16,823	16,823
Donations		-	20	20	-	20	20
		100	122,132	122,232	-	110,605	110,605
Governance Costs							
Accountancy fees		-	420	420	-	420	420
Room hire		-	661	661	-	462	462
		-	1,081	1,081	-	882	882
Total Resources Expended		100	145,186	145,286	-	130,048	130,048
Net Incoming / (Outgoing) Resources		(100)	4,104	4,004	-	(4,214)	(4,214)
Net Funds Brought Forward		2,644	67,470	70,114	2,644	71,684	74,328
Total Funds Carried Forward		2,544	71,574	74,118	2,644	67,470	70,114

Cheshire County Federation of Young Farmers' Clubs
Balance Sheet as at 31st December 2019

	<i>Note</i>	Year ended 31st December 2019		Year ended 31st December 2018	
		£	£	£	£
<u>Current Assets</u>					
Bonus Saver Account		24,383		24,335	
Nationwide Account		35,951		35,649	
Cash in Hand		-		-	
Edu Travel Fund		2,188		2,184	
Current Account		5,982		15,058	
Total Cash		68,504		77,226	
Debtors		9,465		11,225	
Prepayments		5,000		1,450	
			82,969		89,900
<u>Current Liabilities</u>					
Creditors and Accruals		6,518		10,282	
Deferred Income		2,333		9,505	
			8,851		(19,786)
NET ASSETS			74,118		70,114
<u>Funds of the Charity</u>					
General Fund	6		71,574		67,470
Restricted Fund	7		2,544		2,644
			74,118		70,114

Signed on behalf of Cheshire County Federation of Young Farmers' Clubs:

Dave Nicholas, Chairman

Date:

Lisa Oakes, Lady Chairman

Date:

Amanda Richardson, Treasurer

Date:

Sandra Brunt, Trustee (Chairman)

Date:

Cheshire County Federation of Young Farmers' Clubs
Notes to the Financial Statements for the Year Ended 31st December 2019

Note 1 - Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

The Federation is a Public Benefit Entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

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

Note 2 - Funds

The funds held constitute: General Funds held for any purpose of the charity which are unrestricted, Restricted funds which are held for a narrower purpose. Details of each fund are disclosed in notes 6 and 7 below.

Note 3 - Accounting policies

Incoming Resources

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources and the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Resources Expended

Expenditure is recognised when a liability is incurred or a constructive obligation arises that results in the payment being unavoidable.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Note 4 - Payment to Trustees

No payments have been made to trustees during the year.

Note 5 - Fees for examination of the accounts

	<u>2019</u>	<u>2018</u>
	£	£
Independent examiner's fees for reporting on the accounts	420	420

Note 6 - Reconciliation of Unrestricted Funds

	<u>2019</u>	<u>2018</u>
	£	£
Unrestricted funds as at 1st January 2019	67,470	71,684
Surplus / (Deficit) for the year	4,104	(4,214)
Total unrestricted funds as at 31st December 2019	71,574	67,470

Cheshire County Federation of Young Farmers' Clubs
Notes to the Financial Statements for the Year Ended 31st December 2019

Note 7 - Reconciliation of Restricted Funds

	Cyril Barlow Memorial Fund £	EDU Travel Fund £	Total £
Restricted funds as at 1st January 2019	280	2,364	2,644
Surplus/ (Deficit) for the year	(100)	-	(100)
Total Restricted funds as at 31st December 2019	180	2,364	2,544

The Cyril Barlow Memorial Fund was established for the benefit of Young Farmers members, especially in furthering their careers.

The EDU Travel Fund is established to provide support to Young Farmers members in furthering their education needs, especially where travel is involved to broaden their horizons.

Cheshire County Federation of Young Farmers' Clubs
Notes to the Financial Statements for the Year Ended 31st December 2019

Note 8

Analysis of Surplus/ (Deficit) of Events

	Year ended 31st December 2019			Year ended 31st December 2018		
	Income	Expenses	Surplus/ (Deficit)	Income	Expenses	Surplus/ (Deficit)
	£	£	£	£	£	£
Christmas Ball	4,290	(2,314)	1,976	6,715	(2,987)	3,728
County Dinner Dance	13,896	(12,534)	1,361	8,766	(10,523)	(1,757)
Spring Fling	2,036	(856)	1,180	3,150	-	3,150
Ten Pin Bowling	52	-	52	-	-	-
After Rally Dance	4,402	(2,917)	1,485	1,670	(1,414)	256
Dairy Queen's Charity Ball	8,857	(8,857)	-	8,692	(8,700)	(8)
Malpas Halloween Party	4,040	(4,040)	-	-	-	-
Summer Ball	15,042	(15,943)	(901)	14,363	(15,450)	(1,087)
90th Anniversary Celebration	(1,250)	1,250	-	19,205	(18,768)	437
Christmas Wreath Making	750	(578)	172	-	-	-
Carol Service	-	(126)	(126)	-	-	-
Chairpersons' Charity Evening	14,810	(10,810)	4,000	-	-	-
Coffee Morning	905	(905)	-	-	-	-
	<u>67,830</u>	<u>(58,630)</u>	<u>9,200</u>	<u>62,561</u>	<u>(57,842)</u>	<u>4,719</u>

Note 9

Analysis of Surplus/ (Deficit) of Sports Competitions

	Surplus/ (Deficit)			Surplus/ (Deficit)		
	Income	Expenses	Surplus/ (Deficit)	Income	Expenses	Surplus/ (Deficit)
	£	£	£	£	£	£
Football	8,417	(8,640)	(223)	7,821	(8,172)	(351)
Netball	5,792	(5,156)	636	5,472	(5,415)	57
Hockey	4,928	(4,585)	344	2,894	(3,606)	(712)
County Sports Evening	980	(1,034)	(54)	1,751	(794)	957
County Sports Day	40	(125)	(85)	16	(125)	(109)
Under 16's Football	-	(96)	(96)	200	(142)	58
Clay Pigeon Shoot	1,855	(1,855)	-	1,890	(1,921)	(31)
Rounders	-	(62)	(62)	-	-	-
Tennis	-	(96)	(96)	-	(129)	(129)
	<u>22,012</u>	<u>(21,647)</u>	<u>365</u>	<u>20,044</u>	<u>(20,304)</u>	<u>(260)</u>

Note 10

Analysis of Surplus/ (Deficit) of Educational Competitions

	Surplus/ (Deficit)			Surplus/ (Deficit)		
	Income	Expenses	Surplus/ (Deficit)	Income	Expenses	Surplus/ (Deficit)
	£	£	£	£	£	£
Ready Steady Cook	250	(233)	17	-	(298)	(298)
Senior Debating	503	(249)	254	387	(189)	198
Junior Quiz	372	(352)	20	418	(445)	(27)
Farm Planning	-	(236)	(236)	155	(155)	-
Stockjudging	250	(315)	(65)	345	(366)	(21)
Milking Machine Competition	-	(8)	(8)	-	-	-
Study Tour	4,200	(4,200)	-	-	-	-
Entertainments	11,295	(4,279)	7,016	12,295	(4,426)	7,869
	<u>16,870</u>	<u>(9,872)</u>	<u>6,998</u>	<u>13,600</u>	<u>(5,879)</u>	<u>7,721</u>

Cheshire County Federation of Young Farmers' Clubs
Notes to the Financial Statements for the Year Ended 31st December 2019

Note 11

Details of Sponsorship for the Year Ended 31st December 2019

The Cheshire County Federation of Young Farmers Clubs would like to thank the following organisations for their kind sponsorship throughout the year. Total cash sponsorship and donations received and included within the Statement of Financial Activities on page 4 in 2019 totalled £10,395 (2108: £9,130). In addition the Cheshire County Federation of Young Farmers Clubs are indebted to the organisation who provide us the use of facilities and other benefits that do not have cash value. Details of Sponsors and event supported:

Sponsor

Adam Evans Engineering
Adorn Beauty
Backford Belles Jersey Icecream
Beech Tree Catering
Bidlea Dairies
Boons Butchers
Broxton Gates
Carrs Billington Agriculture
Cheshire Agricultural Society
Cheshire Agricultural Society
Cheshire Agricultural Society
Cheshire Agricultural Society
Corbetts (Malpas) Ltd
Corkscrew Hire
Delamere Dairy Ltd
Delamere Farm Shop
Ed Nield and Partners
Farm Made Tearooms
Frank and Jane Speed
G & R Leigh Agricultural Supplies
Genus Ltd
George and Heather Marrow
Helen and Paul Huxley
Hopley Tyres
Howard Worth
J H Agronomy
J K Ashbrook Limited
J K Ashbrook Limited
Just Crisps
Just Oil
Malpas Tractors
Marton View Cattery
Meadow Quality
Millmoor Farm Holidays
NFU Mutual (Nantwich)
Read's Potatoes
Reaseheath College
Rostons Ltd

Event

Annual Rally (Homecraft) and materials
Annual Rally (Homecraft)
Summer Ball
Annual Rally (Homecraft)
Annual Rally (Homecraft)
Annual Rally (Homecraft)
Annual Rally
Annual Rally
Marquee and stand space at the Royal Cheshire Show
Entertainments Competition
Annual Rally & Dairy Queen
Educational Competitions
Annual Rally
Annual Rally and hire of catering equipment
Annual Dinner Dance
Annual Rally (Homecraft)
Annual Rally
Annual Rally (Homecraft)
Annual Rally
Rally Day
Rally Day
Annual Rally (Homecraft)
Annual Rally (Homecraft)
Annual Rally (Homecraft)
Junior Quiz
Annual Rally (Homecraft)
Annual Rally
Hire of lighting towers for Summer Ball
Annual Rally (Homecraft)
Annual Rally (Homecraft)
Annual Rally/Cheshire Show
Annual Rally (Homecraft)
Annual Rally
Annual Rally
Senior Debate
Annual Rally (Homecraft)
Annual Rally (use of facilities)
Cheshire Show

Cheshire County Federation of Young Farmers' Clubs
Notes to the Financial Statements for the Year Ended 31st December 2019

Note 11 (continued)

Details of Sponsorship for the Year Ended 31st December 2019

<u>Sponsor</u>	<u>Event</u>
Stampford Agricultural Services	Annual Rally
The Studio	Annual Rally
The Studio	After Rally Dance
The Studio	Summer Ball
Warwick Gerber	Annual Rally (Homecraft)
William Beech Skip Hire	Annual Rally (Skip)
Willows Veterinary Group	Annual Rally
Woodland Fabrication Services	Annual Rally
Wright Marshall	Federation Cup Football Final

Cheshire County Federation of Young Farmers' Clubs
Notes to the Financial Statements for the Year Ended 31st December 2019

Note 11 (continued)

Chairpersons' Charity Night

The Cheshire County Federation of Young Farmers Clubs would like to thank the following organisations and individuals for their kind sponsorship and donations for our Chairpersons' Charity Night (new 2019).

This event was the creation of the 2019 Chairman and Chairlady with an aim of making a memorable evening for both past and present members whilst creating valuable funds for three chosen charities (Alder Hey Children's Hospital, R.A.B.I and Cheshire YFC). The total cash received in sponsorship for this event was £5,580 and auction bids of £5,206.

The Cheshire County Federation of Young Farmers Clubs are indebted to everyone involved in this new and successful event.

Sponsorship

A J & M Gleave & Son
ADF Milking Ltd
Ashley Waller Ltd
Astle Automotive
Belton Farm Ltd
Cogent Breeding Ltd
CRJ Services
D R Swain & Son
Daleside Veterinary Group
Dave Nicholas Solutions (DNS)
E Nield & Partners
Elite Milking
Emerton Roofing (Western) Ltd
G & E Commercials
Hayfields Dairy
Hopley Tyres Ltd
J B and D J Buckley
J Bradbourne Price & Co
J D Fowles & Partners
LELY Center Midlands Ltd
Matthews Electrical
Meadow Foods
Nantwich Hog Roasts
Pickstock Telford Ltd
R V W Pugh Ltd
Ray Brown & Partners
Roebuck Agricultural
The Calf Company (Europe) Ltd
The Farmart

Bar Donation

The Studio

Auction donation

Adam Evans Engineering
Antrobus Arms
Cheerbrook Farm Shop
Chelford Farm Supplies
Cheshire Life
Claudia Bayley
Dave Nicholas and Lisa Oakes
DQT 2019/20
Farm Made Teamrooms
Godfrey and Jean Williams
H J Lea Oakes
Harry Challoner
Heaton House Farm
Jo Eardley Photography
Manley Mere
Marton View Cattery
Massey Feeds
Meadow Quality
Mere Golf Resort and Spa
Millmoor Farm Self Catering Cottages
W J Oakes & Partners
Pickstocks
Starkey Family
T E Moss and Will Barton
Will Marrow Contracting
Willows Vets

Skip

Willam Beech Skip Hire

Cheshire County Federation of Young Farmers' Clubs
Notes to the Financial Statements for the Year Ended 31st December 2019

Note 12 - Details of Grants for the Year Ended 31st December 2019

The Cheshire County Federation of Young Farmers Clubs would like to thank the following organisations for their kind grants throughout the year. Total grants received and included within the Statement of Financial Activities on page 4 in 2019, against Grants totalled £175 (2018: £175). Details of Grants are detailed below:

Verdin Trust

Note 13 - Details of Donations made by Cheshire YFC to other Charitable Organisations

The Cheshire County Federation of Young Farmers Clubs have organised the following events during the year, specifically to raise money for other organisations. Donations from these events, that are included within payments in relation to Charitable events, total £19,927 (2018: £8,700).

Charitable events are:

Dairy Queen's Ball and Fundraising events	St Luke's Hospice (£7,022)
Chairpersons' Charity Evening	Alder Hey Children's Hospital (£4,000) R.A.B.I. (£4,000) Cheshire YFC (£4,000)
Coffee Morning	MacMillan Cancer Support (£905)