



The Charolais Pavilion,
Avenue M,
Stoneleigh Park, Kenilworth,
Warwickshire, CV8 2RG
t: 024 76 697731
f: 024 76 697776
www.rugbyfarmersmart.com
Holding No. 43-139-8013

Office Hours: Monday to Friday – 9.00am to 5.00pm
Opening Time: Gates open at 5.30am until further notice

Market Reports For Monday 15th April 2019

Market At A Glance

Prime Steers to 207p/kg & £1532
Prime Heifers to 204p/kg & £1258
Prime Bulls to 181p/kg & £1026
OTM Cattle to 165p/kg & £1289
Spring Lamb SQQ 255p/kg(279)
Spring Lambs to 283p/kg & £116
Prime Hogg SQQ 225p/kg (2476)
Prime Hoggs to 275p/kg & £114
Ewes to £135 (795 Avg £83)
Calves to £325 (81)

Friday 26th April

April Fair including Show & Sale of Store Cattle with
Morning Sale of Ewes with Lambs at Foot

Catalogues & Entry Forms available by post, email or on the website
www.rugbyfarmersmart.com ~ admin@rugbyfarmersmart.com

CATTLE: 123 Forward

CALVES: 81 Forward

A record number of Calves forward in the Stoneleigh site, selling to a strong trade for genuine runs of Calves. The show today was kindly judged by Mr Jack Gilder, who placed a Charolais x Bull Calf at 3 weeks from G.E. Pountney as Champion, which went on to top the baby calf section at £325. Mr Pountney also sold stablemates to £295, equal with Limousin x Bulls from Dave Bull. The majority of the entry today made up of Herefords, which topped at £250 twice for Bulls from Whetstone Pastures Dairy at 4 weeks, with Heifers to £205 from the same home. Pilkington Farms sold Hereford x Bulls to £200 on 3 occasions at 3 weeks with Angus x to £190. Border Holdings topped at £190 for 3 week old Hereford x Bulls with Black and Whites selling to £72. Evolution Farming sold British Blue x Bulls to £158 with Angus x Heifers at £125. Reared calves saw RJ Cole awarded Champion in this section for a British Blue x selling to £310 at 3 month. New faces stood all around the ring, with several traveling some distance to buy Calves from Rugby, and many old stalwarts standing up to be counted. Buyer support like this can only be maintained with numbers and prior entries so please contact Martin with any calf queries or entries.

Already Entered for 29th April

38 Angus x & Hereford x

Auctioneer: Martin Lloyd



PRIME CATTLE: 42 HEAD

A similar entry for numbers, saw quality varied with several runs of cattle carrying excessive cover with several well ripe. The usual company of buyers were present and trade was good throughout with several out of spec cattle looking pounds dearer than other outlets. Demand is strong for all types of cattle and as numbers shorten cattle will be required on a regular basis to meet buyer's needs.

BULLS: 3 HEAD

A short entry met excellent demand with the 1st prize dairy bred bull, a Blue topping the section at 181p and grossing £1026.00 from Steve Abbott. Angus crosses sold to 160p and others to 171p. As ever more are needed to supply demand at ringside.

STEERS: 12 HEAD

An entry dominated by weight saw demand at ringside stronger on the week, in particular first quality which would be 3-5p dearer. Topping the section and sale was a 740Kilo Blonde from Ces Thomas which sold to 207p and grossed £1531.80, also at 207p was another heavyweight continental from Messrs Baylis. Others sold to 203 from Ces, with native breeds to 197p from Alan Bickford. The top price per head was the above mentioned blonde from Ces with others to £1422 from M.W. Emery.

HEIFERS: 18 HEAD

As ever the majority of the entry, which lacked the quality of previous weeks with several runs of heifers too ripe and dairy bred which though meeting an excellent trade, did not hit the heights of previous weeks. Topping the section at 204p was a Blue from Alan Bickford, followed at 201p by an Angus from John Wrench. Plenty of the heifers both suckler and dairy bred sold regardless of weight between 185-198p and looked an excellent trade. Heavyweights sold to £1258.26 from John Wrench with others £1244.16 Hill Top Farm.

OTM,s and CAST COWS: 9 HEAD

Everything a flying trade, 6 buyers operating and extra numbers could be easily sold to advantage. Top price was 165p paid for a Limousin Steer from House of Goodness, heifers from Mr Tandy sold to 161p for a Hereford. Cows met an unbelievable trade selling to 137p for a tank of a Simmental Cross, from Woods Farm which realised £1289.17 others sold to 132p from John and Family.

EASTER MONDAY, 22 APRIL: SALE AS USUAL, Cattle will be wanted with all regular buyers and several bank holiday visitors in attendance. Contact Craig with entries so that buyers can be informed as to numbers.

Auctioneer: Craig Thompson

STEERS & BULLS:			
Top prices per head			
Blonde	740kg	£1532	C W Thomas
Limousin x	790kg	£1422	M W Emery
Blonde	650kg	£1320	C W Thomas
Aberdeen Angus	660kg	£1300	A J Bickford
Limousin x	560kg	£1159	J B Baylis & Partners
Top prices per kilo			
Blonde	740kg	206ppk	C W Thomas
Limousin x	560kg	207ppk	J B Baylis & Partners
Blonde	650kg	203ppk	C W Thomas
Aberdeen Angus	660kg	197ppk	A J Bickford
British Blue	561kg	197ppk	S & C Hopcraft

HEIFERS:			
Top prices per head			
Aberdeen Angus	626kg	£1258	J A & S Wrench
Limousin x	648kg	£1244	M W Emery
Limousin x	632kg	£1220	N F Redfern
Limousin x	602kg	£1198	N F Redfern
Limousin x	607kg	£1196	N F Redfern
Top prices per kilo			
British Blue	522kg	204ppk	A J Bickford
Aberdeen Angus	626kg	201ppk	J A & S Wrench
Blonde	534kg	200ppk	J B Baylis & Partners
Limousin x	602kg	199ppk	N F Redfern
Stabiliser x	607kg	197ppk	N F Redfern

SHEEP:3734

Prime Hogs: 2476 Forward SQQ 225p/kg

An about Par entry of Hogs but quality not that of last week with a lot of weighted Hogs about. An Sqg of 225p/kg right up and a testament to the ever increasing number of men in the aisles. Today another new man from the east in attendance buying from all the sheep sections and a returning account also restarting. Euro Hogs again the main attraction with numbers drying nationally and export Hogs hotly contested. In the Euro section a top of 275p/kg for 34.5kg from Pete Batchelor with his 41kg to 262p/kg equal with Chiltern Beltex 37kg at 262p/kg. Today 332 Hogs selling over 230p/kg. In the heavies shape the order of the day for lean Hogs selling to 228p/kg at 46kg from Lee & Son with D P Mitchell 49kg to 217p/kg and N F Redfern to 217p/kg at 46kg. In the lump Euro Hogs coming to the money to see £111.50 for 43kg from Pete Batchelor with his 41kg £107.50 and Chiltern Beltex £105 for 43kg. In the lump, weighted Hogs out in abundance nationally and so weight of little benefit to value past 48kg. That said a few best heavy Hogs racking up the gross figures topping at £114 for 72kg from R Richins, Oxford. Alan Tacy showed 63kg to £112 and 54.5kg to £111. Today 516 Hogs selling over £100 with an overnight consignment of 203 from J Hope Services, Tetsworth averaging £100.21p. Trade holding but heavy Hogs likely to continue to steady in the short term. Dirty Hogs again today and those with dirt will not be sold. Please ensure Hogs are crutched.

The Market will endeavour to Mouth Sheep. This is done as a service only and any Hogs found with Teeth at slaughter will face reduction of value under the Misdiscriptions Act. It is the farmers responsibility to ensure that Hogs sold are not missing or have erupting teeth.

Auctioneer: Tom Wrench

Prime Hogs: SQQ 225p/kg) under 45.5kg			
Per kilo			
Beltex x	34.50kg	275ppk	P Batchelor
Beltex x	41.00kg	262ppk	P Batchelor
Beltex x	37.00kg	262ppk	Chiltern Beltex
Beltex x	43.00kg	259ppk	P Batchelor
Texel x	37.00kg	251ppk	D W Gurney & Son

Per HEAD			
Beltex x	43.00kg	£111.50	P Batchelor
Beltex x	41.00kg	£107.50	P Batchelor
Beltex x	43.00kg	£105.00	Chiltern Beltex
Charolais x	44.00kg	£100.00	J F Hayward
Texel x	44.00kg	£100.00	D W Gurney & Son

Prime Hogs: OVER 45.5kg			
Per kilo			
Charollais x	46.00kg	228ppk	Lee & Son
Texel x	49.00kg	217ppk	D P Mitchell & Son
Charollais x	46.00kg	217ppk	N F Redfern
Texel x	46.50kg	215ppk	D P Mitchell & Son
Texel x	47.00kg	215ppk	J A & S Wrench

Per HEAD			
Texel x	72.00kg	£114.00	R Richins
Texel x	63.00kg	£112.00	AE & AM Tacy
Texel x	54.50kg	£111.00	AE & AM Tacy
Charollais x	55.00kg	£109.00	AV Boffey
Charollais x	57.50kg	£108.50	J Hope & Son

WARNING

IT IS ILLEGAL TO TRANSPORT SHEEP IN THE LAST 10% OF THE EXPECTED PREGNANCY. THIS IS NORMALLY 15 DAYS FROM LAMBING.

PLEASE INSPECT YOUR SHEEP PRIOR TO LOADING TO ENSURE COMPLIANCE WITH THE TRANSPORT LEGISLATION



Spring Lambs: 279 Forward

The Spring Lamb show and sale today seeing the NSA and Charollais prize awarded by our Judge Dennis Grant to Chris Clayton for 41kg smart sorts selling for 283p/kg to P Reid Butchers, Coventry. Lamb trade in general harder work as numbers nationally start to overtake demand, with the majority of exporters still firmly backing Hoggs as the product of choice. Our SQQ in line nationally despite the majority of the yarding being overfat and Native bred. Lambs will now have to respond to an Easter trade but weighted or Fat lambs have a smaller audience at retail than any grade of Hogg.

Spring Lambs : 279			
Per kilo			
Charollais x	41.00kg	283ppk	CJ & MJ Clayton
Charollais x	35.00kg	283ppk	T H Morris & Sons
Charollais x	35.50kg	276ppk	F & J Clarke

Per HEAD			
Charollais x	41.00kg	£116.00	CJ & MT Clayton
Charollais x	41.00kg	£110.00	P M Jarrom
Charollais x	40.00kg	£110.00	L G Russell & Son



Store Hoggs: 184 Forward

A mixed entry of mainly clearing up sorts. Top today from FL Eadon selling Ram Hoggs to £87.50, with J Powell selling Texel x to £84. Short keep Hoggs today all over £75, with very few mid-term sorts forward. Long Keepers still looking strong money with the best end £48-£55, and only the very hard bred or bent legged under £30.

Auctioneer: Martin Lloyd

Cull Ewes:795 Forward

Just under the 800 mark and another account at ring side saw a lift in trade to avg £83 all in. Best end Ewes easy to sell as are meated medium weights. Fat of any description a disadvantage with many farmers confused when sorting there own runs that the second pen made the most. Simply put, fat is not saleable. Top today to a texel Ram at £135 from PA & M Barnes & Son, Tamworth. Top Ewes £131.50 for Sturt Gowling and £122 for Lleyn x Texels from Dukes Meadow Farm, Atherstone. Suffolks topped at £106 from AC & RCW Turney with Mules up on the week to sell to £98 for G S Eaton and H Smith & Sons.

There will be a £50 fine for anything that lambs!

Auctioneer: Tom Wrench

Texel x	£135	PA & M Barnes & Son	Mule x	£116	A Toon
X Bred	£131.50	GJ & SL Gowling	Charolais x	£116	S G W Dunkley
Texel x	£122	Dukes Meadow Farm Partnership	Texel x	£112	PA & M Barnes
Texel x	£119	PA & M Barnes & Son	X Bred	£112	K Badger
Charolais x	£116	Townshend Partners	Mule x	£110	E L James & Sons

Store Cattle: 200 Forward

A disappointing entry in terms of both number and quality. Grazing cows to start saw R Ellis selling British Blue x 2011 Plate cows to £795. Into the store, which saw The Semples sell Limousin x Steers to £890 at 9 months, with others to £860. AF Thompson sold Simmental x Steers at 13 months to £960, with others to £935. Up the ages J&A Dobin, Alvechurch sold British Blue x Steers at 15 months to £990, with Limousin x to £970 at the same age. JR Smith sold Limousin x Steers to £1050 at 15 months with 17 month old Heifers sold to £1085. CH Evans & Son sold Simmental x Heifers to £1120 at 19 months with others to £1000. RS Beaty & Sons sold 18 month old Simmental x Steers to £1150 with others at £1090. The sale topped at £1190 for 24 month old Charolais x Steers form Steve Ronch. Our next sale is Friday 26th of April, held alongside a morning sale of Ewes with lambs at foot.

Auctioneer: Tom Wrench

I W Agricultural Services

Welding Servicing Repairs

Why pay dealer prices when you can get the job done for less

Also available Bobcat hire with attachments

Relief HGV driving

Please contact Ian on 07960866025

www.iwagriculturalservices.co.uk

Wanted

Working Sheepdog (bitch preferably)

Call Roger: 07970382952

Wanted

Sheep & Cattle Grazing

Call 07760266701

For Sale

7 1/2 Tonne Iveco Cattle wagon 51 Plate

Hydraulic tail ramp & Slam Shut Cattle Doors

Call J Clarke: 07890265460

PETER G SMITH

Soil Nutrient Systems Ltd

All fertiliser grades supplied and spread

- Aglime
- Fibrophos P+K
- Basic Slag



07710 145445

**Accountants & Tax Advisers
supporting agricultural
businesses for over 60 years**



www.sfb.group

03333 444 171

peter.white@sfb.group

jenny.simpson@sfb.group

Farm Insurance Specialists

Call 01865 844994

Visit www.county-insurance.co.uk



**County
Insurance
Services**

County Insurance Services, County Insurance Group, Limited
Farm Insurance, 25, Victoria Road, County Insurance Services, a
subsidiary of the County Insurance Group, Company No. 1144072

Warwickshire YFC Up and Coming Dates 2019....

Stock-judging Day – **27th April 2019** – with kind permission of the Harris Family in Long Lawford.

WFYFC County Rally Day and Party – **11th May 2019** - with kind permission of Mr J Clarke & Family at Grandborough.

Kenilworth Show - **8th June 2019** - WMA Area Final of NFYFC Fencing Competition and stall at the show- come and see us!

Football League Competition – **12th June 2019** – Lawrence Sheriff School pitches, Hartfield, CV21 3TR- £10 a team to enter

Past and Present Party – **29th June 2019** – Save the date! Tickets will be on sale soon!

Other ways of supporting Warwickshire YFC....

100 club - please speak to Angela Woolliscroft or email the office for more details

Charity donations towards Warwickshire YFC

https://www.justgiving.com/crowdfunding/warwickshire-yfc?utm_term=ngd2kG26K

We are looking for further support for Warwickshire YFC to ensure it continues for many years to come. For more details, please email

warksfyfc@gmail.com or office@warks-fyfc.org.uk



AUTO GATES LTD

Bridge Farm, Holt Lane, Ashby Magna, LE17 5NJ

Trevor 07498993897/01455 202791

Email: tjautogate@gmail.com

Fitted to new or existing gates, wood or steel automated.

Sliding, swinging or cantilever.

Agricultural, Commercial & Domestic Fencing



For all your fencing needs.
Post and Rails,
Stock Fencing,
Panel Fencing,
Close board Fencing,
HLS/ELS Fencing,
Hedge Coppicing,
Tree and Hedge planting,
& Much More.

Always happy to quote.



For more information or to contact Tom on;
01926 814731 or 07807 693858

tom.reeve@aol.co.uk

Also for Slot seeding, (Pasture improvement).

Opico splitter for pasture de-compaction.

T A R H I R E

FOR HIRE

10 TON REAR DISCHARGE MUCKSPREADERS WITH SLURRY DOORS

12 TON TRAILERS WITH HYDRAULIC DOORS

CONTRACT

MUCK SPREADING SERVICE

ADAPTABLE TO CUSTOMER NEEDS

ROB DAWKINS (DAVENTRY) – 07801 791212

ALAN CRAWLEY (HINCKLEY) – 07802 951179

OFFICE – 01327 340367

Making Tax Digital For VAT

‘Your Questions, My Answers’

**Article Written & Sponsored By:
Richard Clarke BSc(Hons) FCA**



After several years of indecision and delay, HMRC's 'Making Tax Digital' programme has now started to be legislated for and regulations are now coming into force. The first form of tax to be affected is VAT and the following questions and answers are aimed at helping VAT registered businesses understand the changes:

Q: My business is registered for VAT, so is it correct that I've got to comply with the new rules for drafting and submitting VAT returns to HMRC?

Not necessarily. For VAT registered businesses with taxable turnover in excess of £85,000 per annum, then the 'default position' is that the business is expected to comply with the new rules on a mandatory basis. However, for businesses that are registered for VAT on a 'voluntary basis' (i.e. taxable turnover less than £85,000) then there is no obligation to comply with the new rules and the business can continue to keep their VAT bookkeeping records and file VAT returns under the existing 'old system'. There is however the option to switch over to the new rules on a voluntary basis.

Q: The taxable turnover of my VAT registered business is above £85,000, but I've heard there are some exemptions available?

There are some limited exemptions available by application to HMRC. Full details are set out in Section 3 of HMRC's 'VAT Notice 700/22 – Making Tax Digital for VAT'. I believe 'by reason of age' or 'by reason of remoteness / lack of access to the internet' are the exemptions that are most likely to be applicable to some farming businesses. However, the 'tone of voice' from HMRC would appear to be that very few businesses will actually meet the criteria to secure exemption - but if you don't ask, you don't get!

Q: The taxable turnover of my business (sale of livestock, crops, contract work done, machinery) is £80,000 per annum. If I add to this the RPA Single Farm Payment (SFP) of £10,000 then my business turnover will exceed the £85,000 threshold, so is my business required to comply with the new rules?

No. The SFP is 'outside the scope of VAT' and therefore it is not considered to be taxable turnover and does not count towards the £85,000 threshold. It is a common mistake to see the SFP disclosed in "Box 6" (value of sales) of a VAT return. HMRC are likely to use the figures disclosed in "Box 6" of the VAT returns of a business to determine if the business should be complying with the new rules or not. Hence for businesses with taxable turnover just below £85,000 and wishing to avoid an argument with HMRC about whether they are affected by the new rules or not, then the advice would be to avoid disclosing the SFP in "Box 6".

Q: I accept that my business has to comply with the new rules, but from what date?

Your first VAT return period commencing on or after 1 April 2019 will fall within the new rules. Hence if you account for VAT on a monthly basis then the first VAT return affected is the month ending 30 April 2019. If you account for VAT on a quarterly basis, then it will be either the quarter ending 30 June, 31 July or 31 August 2019 (depending on how your VAT quarters fall).

Q: What are the new rules, in their basic form?

Going forward you are required to keep your VAT records in a 'digital format'. This basically means hand-written records can no longer be maintained to support VAT return figures. Also, the ability to log-on to HMRC's website and manually type in VAT return figures will end. Rather, going forward, software must be used to automatically submit figures to HMRC's new online filing portal on a 'click of the button' basis.

Q: I plan to start keeping, or already keep, my VAT bookkeeping records on some basic spread sheet software that I already have on my computer. As a result, am I right to think that the new rules will not involve incurring additional cost?

Whilst the new rules do allow the use of spread sheets to keep digital records, additional 'bridging software' will be required in order to provide a digital link between your spread sheet summary VAT return figures and HMRC's online filing portal. HMRC have not provided any access to free 'bridging software' and have no plans to do so. As such you will need to acquire some software from a commercial provider. Over recent months there has been a flood of software providers appear in the marketplace, pitching 'bridging software' solutions at various prices. The lowest cost I've seen so far is £40 for a year's subscription.

My view is that using spread sheets and 'bridging software' is a short-sighted solution, given that the current changes are effectively only 'phase 1' of HMRC's 'Making Tax Digital' programme. As such the 'bridging software' solution to comply with the new rules should in my view only be considered as an option by businesses already keeping their records on spread sheets, or those businesses that use dedicated bookkeeping software but have complicated VAT accounting affairs to cater for (e.g. 'VAT groups' or 'partially exempt businesses', whereby spread sheet calculations are required to consolidate figures and/or determine appropriate VAT return adjustments).

Q: My taxable turnover is over £85,000 but I already use dedicated bookkeeping software to keep my VAT records in a digital format. I also use the software to submit my VAT returns automatically at a 'click of a button' to HMRC. Hence can I rest easy on the basis that I'm already compliant with the new rules?

Alas no, but getting to a compliant position should be relatively painless compared to businesses that have maintained hand-written records to date. First and foremost, you should make sure that your current bookkeeping software is (or will be from 1 April) compliant with the new rules (most mainstream software providers are now compliant). Those businesses running old software versions are faced with the option of either upgrading to the latest version or alternatively subscribing to a 'bridging software' solution that is capable of providing a digital link between the old software and HMRC's online filing portal.

Once you are satisfied that you have a software solution in place, you then need to sign up to HMRC's new MTD online filing portal. You can start this journey at www.gov.uk/guidance/sign-up-for-making-tax-digital-for-vat. From the point of having signed up successfully to HMRC's new portal, you must stop using the old method of filing your VAT returns and only file future VAT returns under the new system.

Q: I wish to acquire some dedicated bookkeeping software, should I adopt a 'cloud' or 'computer hard-disk' based software solution?

In my opinion hard-disk based software is currently more robust than cloud based software (hard-disk software has been around for over 25 years now, compared to circa 5 years for cloud based software which is still developing as a product). However, with the future seeming to entail all things digital being stored in or connected to the cloud, along with the likelihood that cloud based software will probably soon be on a par with hard-disk software in terms of its robustness, my advice is that if a business is new to dedicated bookkeeping software then opting for cloud based is the way forward (provided you have adequate broadband speed). Whether you opt for hard-disk or cloud based software, most providers have now adopted a month-by-month subscription based pricing policy. Basic-entry mass market software ranges in cost from circa £15 to £30 per month, whereas the 'all singing, all dancing' or bespoke farming industry software solutions can cost significantly more.

Q: I wish to adopt some dedicated bookkeeping software and would rather learn how to use the software myself rather than employ a bookkeeper. Where can I obtain some training to learn how to use software?

Telephone to speak with me, depending on the software solution you are looking to adopt, then my firm may be able to help you. If you're not sure which software solution to opt for then advice can be provided. My firm can also provide access to preferential subscription rates in relation to some of the mainstream bookkeeping software providers.

Q: Enough is enough, I wish to wash my hands of bookkeeping duties and focus on running my business. Can you help me?

Yes, my firm undertakes bookkeeping duties for a number of clients, albeit we typically handle their accountancy and taxation affairs on a 'start-to-finish' basis, attending to their year-end accounts and income / corporation tax affairs in addition to their VAT accounting affairs. However, by all means telephone to speak with me in order to see if we can help by providing bookkeeping services either at your business premises or at our Northampton based office.

Q: Once I'm up and running with the new rules, does this mean HMRC will have free and easy access to the underlying detail of my VAT returns? Is HMRC going to become synonymous with George Orwell's portrayal of 'Big Brother'?

The short answer is no, at least for the time being! The new rules mean that HMRC will only continue to be able to see the summary figures that are populated in the 'nine boxes' of each VAT return. As a result, HMRC will be in receipt of no more data compared to when VAT returns were hand written on the old green paper form ('millennial' readers may not have a clue what I mean by this!). Should HMRC wish to see more detail then they will have to follow their normal enquiry procedures.

However, going forward I consider it likely that, once 'Making Tax Digital for VAT' has become embedded into the UK tax system, HMRC will move on to the next phases of their overall 'Making Tax Digital' strategy. Whilst further changes have yet to be legislated for, the future could entail all VAT registered businesses being required to comply with the new rules irrespective of their taxable turnover (i.e. the £85k threshold is lowered or removed completely). Future developments could also lead to businesses (whether VAT registered or not, including property investment businesses) having to supply information regarding their income and expenditure for income or corporation tax purposes to HMRC on a quarterly rather than currently annual basis. This in turn may lead to businesses being required to pay income or corporation tax on a more frequent basis. A case of watch this space and, perhaps, be prepared to respond to a call by business leaders to march down Whitehall in protest against HMRC becoming increasingly akin to 'Big Brother'!

Q: I have a question that has not been answered, how can I obtain further information?

Telephone to speak with me and I would be happy to advise you over the telephone or arrange to meet with you, free of any charge and at no obligation. Alternatively, you could contact your existing accountant or telephone to speak with HMRC using their VAT helpline number of 0300 200 3700 (this is also the number to use to apply for an exemption from the new rules).

I hope you have found the above to be informative and please do telephone to speak with me if you have any queries regarding Making Tax Digital for VAT, or indeed any other queries regarding your accountancy or taxation affairs.

Richard Clarke BSc(Hons) FCA
Chartered Accountant In Public Practice
3 Mobbs Miller House, Christchurch Road, Abington, Northampton, NN1 5LL
Tel: 01604 740074



**FINISHING CATTLE?
GROWING CATTLE?
FEEDING SHEEP?**

**DO YOU WANT
HIGH PERFORMANCE
COST EFFECTIVE
FULLY ASSURED
AND
COMPLETE FEEDS?**



THEN CONTACT

BERRYSTOCK FEEDS

TEL: 01788 890320

E-MAIL: john@berryfieldsfarm.co.uk

www.berrystockfeeds.co.uk

BERRYFIELDS FARM
DAVENTRY
NN11 8NP

Wanted

Hay/straw ex farm

1st or 2nd quality

07799628955

For Sale

Barley Wheat Straw 90x120

07930181497

J HOPE SHEEP SERVICES

Sheep Scanning, Crutching & Shepherding Services

Call: 07707838709

**Agricultural Services available including Muck Spreading,
Ploughing, Cultivation and much more!**

Call Will for more info: 07795632527

Always Happy To Help!

For Sale

Haybob 300 o.n.o + VAT

Barby, Rugby

Call Mr Mold 01788542334 or 07505904135



WE COVER SMALL FARMS, LARGE FARMS AND EVERYTHING IN BETWEEN

**From sheep farmers to arable farmers.
Flower growers to poultry farmers.**

We're proud to insure over 70% of UK farms with our Farm Select insurance. But we want more farms to benefit from our great cover and local service. That's why we've introduced Farm Essentials insurance - designed to meet the needs of smaller farms.

As your local agency, we are close by and can provide expert advice and hands-on support when you need it.

Call **Coventry Office**
on **02476 444519**

NFU Mutual, 6 Eastwood Business Village,
Harry Weston Road, Binley Business Park,
Coventry, CV3 2UB



NFU Mutual
INSURANCE | PENSIONS | INVESTMENTS

Rugby Farmers Mart Ltd

Forthcoming Sales 2019

Friday 26th April

April Fair including Show & Sale of Store Cattle Plus
Morning Sale of Ewes with Lambs at Foot

Friday 10th May

Sale of Store Cattle

Saturday 18th May

Annual Show & Sale of Beef Shorthorns & other
Commercial Breeds as well as Smallholder Sale and Ewes
with Lambs at Foot

Find us on Social Media



@rfm_ltd



Instagram

rugbyfarmersmartltd

Vendors who are wishing to sell stock please feel
free to contact:

Tom Wrench - 07774 723758

Martin Lloyd - 07972 375351

Craig Thompson - 07901 787636

Steve Martin - 07960 085950

who will gladly make
A FREE ON FARM VISIT & VALUATION