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& INNOCENT**

OCTOBER 2025

AGRICULTURAL UPDATE

CHARITY EVENT

In aid of



“HARVEST HARMONIES”

with Blue Notes & The Coln Choir

**SATURDAY 11TH OCTOBER
AT 7.30 P.M.**

**St. Mary’s Church, High Street,
Fairford, Gloucestershire, GL7 4AF**

**Suggested Donation £10 each
(Cash & Card on the night)**

Refreshments & Raffle

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AUTUMN MACHINERY SALE OVERVIEW

We were delighted to see so many Clients and dealers at the recent dispersal sale held on behalf of H.L. Sainsbury & Sons Ltd at Manor Farm, Castle Eaton on 10th September. Some very well-maintained kit sold well to the trade and farmers alike with the top price being paid for the Claas Lexion Combine which was presented in excellent order. The three John Deere Tractors all sold above expectations and the Deutz, which had been on the farm since it arrived new in 1984, returned to the original local supplier in a lovely circular arrangement. The cultivation kit was also in strong demand, particularly given the time of year.

Our next Collective Machinery Sale is being held on Wednesday, 8th October at Great Somerford. We hope to see a good turnout of Clients then. View our website for the latest list of entries - www.mooreallen.co.uk/machinery-auctions

We encourage all farmers to review their machinery inventories over the autumn and winter months. Cash capital may be tied up in items which are no longer used or required and with the impending Finance Bill anticipated to include machinery and chattels in a Probate Valuation with effect from April 2026, it is worth considering whether surplus equipment should be moved on to minimise the tax implications. Our auction team is well placed to assist you with both a valuation of your machinery and advise on the best routes to market. For further advice please e-mail farmsales@mooreallen.co.uk or telephone 01285 648103.



GRAZING/MOWING OPPORTUNITY

Organic farm in Wiltshire, near Crudwell

100 acres of winter grazing & cut/silage available.

55 acres of permanent pasture, 45 acres of herbal ley (September 2025 sown).

Suitable for sheep or cattle.

Please contact Sarah Topham on 07951 139681 if you wish to discuss this further.

THE “FAMILY FARM TAX” - WHAT ARE YOU DOING ABOUT IT?

Labour’s Inheritance Tax plan, dubbed “the family farm tax”, announced almost a year ago at the Autumn Budget is still the topic of much debate, mainly in discussing and planning the best way to navigate it. From April 2026 we are expecting that valuations used for the calculation of an Estate’s Inheritance Tax will be more closely scrutinised by HMRC than ever.

Currently, qualifying farmland, buildings and dwellings are eligible for 100% agricultural property relief (APR) on their “agricultural value”. The value of live and deadstock is generally covered by business property relief (BPR) at 100%. We expect this to remain the case until April 2026. A consultation on the draft legislation for the next Finance Bill closed on 15th September. The Chancellor will make the final decision on the contents of the Bill and we anticipate this may be announced around the Autumn Budget 2025 (26th November).

Post April 2026, we are anticipating that HMRC, which uses the Valuation Office Agency (VOA) to investigate claims, will require a full and thorough valuation of live and deadstock, in addition to that usually prepared for the freehold property. Under the current regime, the live and deadstock values are usually reported based on balance sheet values, as they usually receive full relief, so a formal report has not previously been necessary.

We are regularly involved in discussions with Clients about tax and succession planning. What we are seeing is that most are failing to acknowledge the need to include the value of the machinery, live and deadstock and how this may be taxed from April next year. Several tractors and a combine alone could use up the £1,000,000 threshold, that is before taking into account the farm itself.

We have an experienced team of valuers, of which 8 are RICS Registered, meaning that they have undergone rigorous training and regular CPD in order to remain best placed for advising our Clients. Regardless of what stage you are at in your tax planning process, it is never too early to engage professionals to ensure that the best decisions are being made. This usually starts with a valuation and understanding the values of the assets that you are dealing with. We are now 6 months away from the new regime, so there is still time to get your house (or farm) in order. Please do call one of the Team for an initial informal discussion about your requirements on 01285 648106.

2024 DELINKED PAYMENTS STATEMENTS

Many of you may have recently received one, if not two, 2024 Delinked Payment statements. This appears to be RPA getting their own house in order ahead of the Autumn Budget. These follow the circulation of the 2025 Delinked Payment statements which arrived promptly after the payments were received on 1st August this year. Clients are recommended to check the statements against actual amounts received at 1st August and 30th September 2024.

This internal housekeeping, which follows closely behind SFI 2022 claimants recently receiving a demand for the return of £250 overpaid, presumably follows a ticking off by the Treasury ahead of the anticipated launch of the revamped SFI Scheme in spring/summer 2026. For assistance with any of these administrative matters, contact a member of our Agricultural Team on 01285 648106.

**FOR SALE BY PRIVATE TREATY
LAND AT DAGLINGWORTH**



2.31 acres of farmland situated in the pretty village of Daglingworth

For Sale by Private Treaty with a Guide Price of £40,000

**FOR SALE BY PRIVATE TREATY
FOX MILL FARM, THE FOX, PURTON**



For Sale by Private Treaty with a reduced Guide Price of £3,000,000

An attractive residential pasture farm in an excellent location comprising a detached period farmhouse, a useful range of farm buildings and 107.27 acres (43.41 hectares) of woodland and farmland.



Our Agricultural Team: Stuart Milsom, Jack Ayres-Sumner, Amy McDonald, Richard Dell, Lucy Kernon, Elliot Hutt, Emily Shorter, Tia Bolter, Emily Kirby, Mark Hill, Peter Kirby, Sholto Lloyd, Kellie Gilbride, Lauren Horton, Kirstie Tate & Isabel Milner.

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