

# THE FFOREST UCHAF HORSE AND PONY REHABILITATION CENTRE CHARITABLE TRUST

England & Wales · Charity number 1002933

## Details

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Other names	THE FFOREST UCHAF HORSE AND PONY REHABILITATION CHARITABLE TRUST, THE PIT PONY SANCTUARY - FFOREST UCHAF HORSE AND PONY CENTRE
Status	Registered
Legal form	Trust
Registered	1991-05-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	61 Bridge Street Kington HR5 3DJ
Phone	07990323811
Email	<a href="mailto:info@pitponies.co.uk">info@pitponies.co.uk</a>
Website	<a href="http://www.pitponies.co.uk">www.pitponies.co.uk</a>

## Activities

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**Objects:** TO RELIEVE THE SUFFERING OF HORSES(WHICH EXPRESSION SHALL INCLUDE PONIES,MULES AND DONKEYS)

**Activities:** We are a small group who provide rescue, rehabilitation and sanctuary for needy horses & ponies with our meagre resources.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Animals, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£130,458	£186,506	-	-
2024-03-31	£363,425	£165,924	-	-
2023-03-31	£461,029	£112,288	-	-
2022-03-31	£272,000	£99,000	-	-
2021-03-31	£170,000	£88,000	-	-

## Trustees

Name	Role	Appointed
<b>CAROLINE LOUISE FITZGERALD</b>	Chair	
ANGELA SHEILA PECKHAM		
Clare Jane Thacker		2021-04-05
Joanna Williams		2021-04-05
KIRSTY JAYNE SAVAGE		
Kenneth Alan Savage		2018-12-21
ROY JAMES PECKHAM		

**THE FFOREST UCHAF HORSE AND PONY REHABILITATION CENTRE CHARITABLE TRUST**

England & Wales - Charity number 1002933

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# Accounts

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Charity registration number: 1002933

# Fforest Uchaf Horse and Pony Rehabilitation Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2025

# **Fforest Uchaf Horse and Pony Rehabilitation Centre**

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# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Reference and Administrative Details

### Trustees

K A Savage  
A S Peckham  
C L Fitzgerald (Chair)  
R J Peckham  
K J Savage  
J Williams  
C Thacker

### Charity Registration Number

1002933

### Principal Office

61 Bridge Street  
Kington  
HR5 3DJ

### Independent Examiner

Julie Raikes  
6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### TRUSTEES

During this year Mrs. Angela Peckham, Mrs. Kirsty Savage, Mr. Roy Peckham, Mrs. Caroline Fitzgerald, Mr. Ken Savage, Mrs. Joanna Williams and Miss Claire Thacker all served as Trustees.

### WELFARE OF OUR HORSES AND PONIES

All of the charity's horses and ponies were safely relocated to a new facility at Hillside Farm in Norfolk in late 2023. The charity's funding continues to be dedicated exclusively to the welfare of our horses and ponies and other needy equines, ensuring they remain in a secure and comfortable environment. All working and transferrable assets owned by the charity have been moved to Hillside Farm to continue to support the care and wellbeing of the animals. These, along with all other charity assets, have been accounted for in full accordance with Charity Commission guidance and legal requirements. The charity remains fully committed to its core purpose: supporting and caring for horses and ponies in need, and we continue to inform our donors on the welfare of our horses and ponies, and our other activities through our regular newsletters.

Since September 2023, regular Trustee visits to the Hillside facilities in Norfolk have been conducted to monitor, in accordance with the Grant Agreement, the care provided to the charities Horses and Ponies. The Trustee's have found the level of care and comfort provided to be exemplary during all visits to date. Monitoring will continue, both announced and unannounced, to ensure that such care levels continue.

### VISION FOR THE FUTURE

The Trustees endeavour to continue to deliver ongoing care to all of the Charities animals now based at Hillside and to continue to rescue horses and ponies in need where our funding can continue to provide such through the volunteers, colleagues and facilities at Hillside and other charities with the same core purpose.

### ADMINISTRATION

Nicola Vaby, the Charity's administrator, has full responsibility for the incoming mail and enters all monies into the ledger. Nicola deals with many of the simple inquiries immediately. Nicola also looks after the website, newsletter preparation and distribution, digital channels, other campaign fundraising and the rest of the administration. The Xero accounts package has streamlined the accounting process and Peter Jones has provided book-keeping services to the accounts. They have then been independently examined by Julie A Raikes.

The annual report was approved by the trustees of the charity on.....and signed on its behalf by:

.....  
K A Savage  
Trustee

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Independent Examiner's Report to the trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre**

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

The Charity's gross income did not exceed £250,000.

I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Julie A Raikes  
Chartered Institute of Management Accountants

6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

Date: 10 September 2025

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	104,044	104,044	339,447
Investment income	3	26,414	26,414	21,778
Other income	2	0	0	2,200
Total Income		<u>130,458</u>	<u>130,458</u>	<u>363,425</u>
<b>Expenditure on:</b>				
Raising funds	4	(36)	(36)	(116)
Charitable activities	5	(186,470)	(186,470)	(165,808)
Total Expenditure		<u>(186,506)</u>	<u>(186,506)</u>	<u>(165,924)</u>
Net income		<u>(56,048)</u>	<u>(56,048)</u>	<u>197,501</u>
Extraordinary Items		0	0	(199,196)
Net movement in funds		(56,048)	(56,048)	(1,695)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,623,849</u>	<u>1,623,849</u>	<u>1,625,544</u>
Total funds carried forward	16	<u><u>1,567,801</u></u>	<u><u>1,567,801</u></u>	<u><u>1,623,849</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 16.

## Fforest Uchaf Horse and Pony Rehabilitation Centre

(Registration number: 1002933)

### Balance Sheet as at 31 March 2025

	Note	31 March 2025 £	31 March 2024 £
<b>Fixed assets</b>			
Tangible assets	11	0	0
Investments	12	<u>571</u>	<u>571</u>
		<u>571</u>	<u>571</u>
<b>Current assets</b>			
Debtors	13	0	0
Cash at bank and in hand	14	<u>1,569,354</u>	<u>1,624,681</u>
		1,569,354	1,624,681
<b>Creditors: Amounts falling due within one year</b>	15	<u>(2,124)</u>	<u>(1,403)</u>
<b>Net current assets</b>		<u>1,567,230</u>	<u>1,623,278</u>
<b>Net assets</b>		<u>1,567,801</u>	<u>1,623,849</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,567,801</u>	<u>1,623,849</u>
<b>Total funds</b>	16	<u>1,567,801</u>	<u>1,623,849</u>

The financial statements on pages 5 to 4 were approved by the trustees, and authorised for issue on .....and signed on their behalf by:

.....  
K Savage  
Trustee

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### Statement of compliance

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.

#### Basis of preparation

Fforest Uchaf Horse and Pony Rehabilitation Centre meets the definition of a public benefit entity under FRS 102. 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.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The charity continues to be a going concern and now operates mainly as a grant making organisation, as per the terms of the trust deed, following the transfer in 2023 of all ponies and assets to Hillside in Norfolk where care continues. The Charity is also continuing to rescue needy ponies through its grant funding agreement with Hillside.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar, costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Notes to the Financial Statements for the Year Ended 31 March 2025

### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### ***Charitable activities***

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.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation was 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Buildings	2% straight line
All other assets	20% straight line

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal. Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **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.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the entity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

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

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	16,072	16,072	33,738
Legacies	87,972	87,972	305,709
Gift aid reclaimed	0	0	0
Grants, including capital grants;			
Government grants	0	0	2,200
	<u>104,044</u>	<u>104,044</u>	<u>341,647</u>

#### 3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	26,414	26,414	21,778

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations	36	36	116

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Direct costs		169,536	169,536	118,397
Allocated support costs		15,381	15,381	43,792
Governance costs		1,553	1,553	3,619
		186,470	186,470	165,808

#### 6. Analysis of support costs

	Charitable Activity £	Total 2025 £	Total 2024 £
Establishment costs	(68)	(68)	9,086
Repairs and Maintenance	0	0	5,241
Office expenses	1,030	1,030	3,122
Printing, postage and stationery	5,000	5,000	5,635
Subscriptions	0	0	352
Donations	0	0	320
Motor Expenses	4,392	4,392	8,105
Legal and Professional	5,027	5,027	4,306
Bank charges and Interest	0	0	0
Depreciation	0	0	7,626
	15,381	15,381	43,792

#### 7. Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	0	7,626

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any direct remuneration from the charity during the year.

The Trustees undertook a trip to Hillside Farm, Norwich, in April 2024 to visit the horses and ponies, and to check on their livery and well-being. This involved recompense for travel and accommodation of £2,236 for five Trustees. The Charity also purchased lunch for the Trustees and owners of Hillside farm at a cost of £248.

#### 9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>500</u>	<u>1,460</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	0	0	0	0
Addition	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Depreciation</b>				
At 1 April 2024	0	0	0	0
Charge for the Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net book value</b>				
At 31 March 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 12 Fixed asset investments

	2025 £	2024 £
Other investments	<u>571</u>	<u>571</u>

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2024	571	571
Disposals	<u>(0)</u>	<u>(0)</u>
At 31 March 2025	<u>571</u>	<u>571</u>
<b>Net book value</b>		
At 31 March 2025	<u>571</u>	<u>571</u>
At 31 March 2024	<u>571</u>	<u>571</u>

#### 13 Debtors

	2025 £	2024 £
Other debtors	<u>0</u>	<u>0</u>

#### 14 Cash and cash equivalents

	2025 £	2024 £
Cash in hand	0	992
Cash at bank	1,569,354	1,623,688
	<u>1,569,354</u>	<u>1,624,681</u>

#### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	869	857
Other creditors	755	46
Accruals	500	500
	<u>2,124</u>	<u>1,403</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	<u>1,623,849</u>	<u>130,623</u>	<u>(186,361)</u>	<u>1,568,111</u>
=====				
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	<u>1,625,544</u>	<u>363,425</u>	<u>(365,120)</u>	<u>1,623,849</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	571	571
Current assets	1,569,664	1,569,664
Current liabilities	<u>(2,124)</u>	<u>(2,124)</u>
Total net assets	<u>1,568,111</u>	<u>1,568,111</u>

#### 18 Related party transactions

During the year the charity made no related party transactions.



Fforest Uchaf Horse and Pony Rehabilitation Centre		Charity No (if any)	1002933	
<b>Annual accounts for the period</b>				
Period start date	<b>4/1/2024</b>	To	Period end date	<b>3/31/2025</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	104,044	-	-	104,044	339,447
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	26,414	-	-	26,414	21,778
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	2,200
<b>Total</b>	S07	<b>130,458</b>	<b>-</b>	<b>-</b>	<b>130,458</b>	<b>363,425</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	36	-	-	36	116
Charitable activities	S09	186,470	-	-	186,470	165,808
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>186,506</b>	<b>-</b>	<b>-</b>	<b>186,506</b>	<b>165,924</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	- 56,048	-	-	- 56,048	197,501
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 56,048</b>	<b>-</b>	<b>-</b>	<b>- 56,048</b>	<b>197,501</b>
<b>Extraordinary items</b>	S16	-	-	-	-	199,196
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 56,048</b>	<b>-</b>	<b>-</b>	<b>- 56,048</b>	<b>1,695</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	1,623,849	-	-	1,623,849	1,625,544
<b>Total funds carried forward</b>	S22	<b>1,567,801</b>	<b>-</b>	<b>-</b>	<b>1,567,801</b>	<b>1,623,849</b>

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	571	-	-	571	571
<b>Total fixed assets</b>		B05	571	-	-	571	571
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,569,354	-	-	1,569,354	1,624,681
<b>Total current assets</b>		B10	1,569,354	-	-	1,569,354	1,624,681
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	2,124	-	-	2,124	1,403
<b>Net current assets/(liabilities)</b>		B12	1,567,230	-	-	1,567,230	1,623,278
<b>Total assets less current liabilities</b>		B13	1,567,801	-	-	1,567,801	1,623,849
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	1,567,801	-	-	1,567,801	1,623,849
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	1,567,801	-	-	1,567,801	1,623,849
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	1,567,801	-	-	1,567,801	1,623,849

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts 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 accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\*-Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.


## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*   
No\*  \*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*   
No\*  \*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*   
No\*  \*-Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
--	--	---

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

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

Yes	No	N/a
✓		

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

£150

They are valued at cost.

Yes	No	N/a
✓		

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
✓		

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓		

Yes	No	N/a
-----	----	-----

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

--	--

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Donations and legacies:</b>	Donations and gifts	16,072	-	-	16,072	33,738
	Gift Aid	-	-	-	-	-
	Legacies	87,972	-	-	87,972	305,709
	General grants provided by government/other charities	-	-	-	-	2,200
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>104,044</b>	<b>-</b>	<b>-</b>	<b>104,044</b>	<b>341,647</b>	
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	26,414	-	-	26,414	21,778
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>26,414</b>	<b>-</b>	<b>-</b>	<b>26,414</b>	<b>21,778</b>	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>130,458</b>	<b>-</b>	<b>-</b>	<b>130,458</b>	<b>363,425</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Community Council Grant	-
Government grant 2	Interlink Rhondda Cynon Taff	-
Government grant 3		-
Other		-
	<b>Total</b>	-

	Description	Last year £
Government grant 1	Community Council Grant	200
Government grant 2	Interlink Rhondda Cynon Taff	2,000
Government grant 3		-
Other		-
	<b>Total</b>	2,200

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	36	-	-	36	116	-	-	116
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	3,735	-	-	3,735	484	-	-	484
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>3,771</b>	<b>-</b>	<b>-</b>	<b>3,771</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>600</b>

**Expenditure on charitable activities:**

Animal Welfare	158,727	-	-	158,727	103,282	-	-	103,282
Subcontractors	6,505	-	-	6,505	6,775	-	-	6,775
Yard Expenses	4,304	-	-	4,304	8,341	-	-	8,341
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>169,536</b>	<b>-</b>	<b>-</b>	<b>169,536</b>	<b>118,397</b>	<b>-</b>	<b>-</b>	<b>118,397</b>

**Separate material item of expense**

Depreciation	-	-	-	-	7,626	-	-	7,626
Audit and Accountancy	1,553	-	-	1,553	3,619	-	-	3,619
Insurance	-	-	-	-	6,213	-	-	6,213
Light, Power, Heating	68	-	-	68	2,873	-	-	2,873
Legal Expenses	5,027	-	-	5,027	4,306	-	-	4,306
Motor Vehicle Expenses	1,908	-	-	1,908	7,240	-	-	7,240
Postage, Freight & Courier	1,136	-	-	1,136	4,872	-	-	4,872
Rates and Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	5,241	-	-	5,241
Telephone and Internet	2	-	-	2	1,741	-	-	1,741
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9,558</b>	<b>-</b>	<b>-</b>	<b>9,558</b>	<b>43,729</b>	<b>-</b>	<b>-</b>	<b>43,729</b>

**Other**

Bank Fees	-	-	-	-	-	-	-	-
Charitable Donations	-	-	-	-	320	-	-	320
IT Software and Consumables	1,028	-	-	1,028	1,381	-	-	1,381
Printing and Stationery	129	-	-	129	279	-	-	279
Subscriptions	-	-	-	-	352	-	-	352
Travel - National	2,484	-	-	2,484	865	-	-	865
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>3,641</b>	<b>-</b>	<b>-</b>	<b>3,641</b>	<b>3,197</b>	<b>-</b>	<b>-</b>	<b>3,197</b>
<b>TOTAL EXPENDITURE</b>	<b>186,506</b>	<b>-</b>	<b>-</b>	<b>186,506</b>	<b>165,924</b>	<b>-</b>	<b>-</b>	<b>165,924</b>
				186,470	165,924			165,924
				15,381	43,792			

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	Legacy	3,000	-
Extraordinary item 2	Legacy	133	-
Extraordinary item 3	Legacy	1,000	-
Extraordinary item 4	Legacy	1,000	-
Extraordinary item 5	Legacy	69,000	-
Extraordinary item 6	Legacy	1,000	-
Extraordinary item 7	Legacy	1,914	-
Extraordinary item 8	Legacy	10,925	-
Extraordinary items	Legacy		305,709
<b>Total extraordinary items</b>		<b>87,972</b>	<b>305,709</b>

**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
500	500
1,053	2,159
-	-
-	960

## Section C

## Notes to the accounts

(cont)

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Motor vehicles	Furniture and equipment	Total
	£	£	£	£
At the beginning of the year	-	-	-	-
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**14.2 Depreciation and impairments**

<b>**Basis</b>	RB (Reducing Balance)	RB	RB	RB
<b>** Rate</b>	2%	25%	25%	

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**14.4 Impairment**

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

**14.5 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

This year	Last year
-	-

**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

This year	Last year
£	£
-	-
-	-

*\* The "transfers" row is for movements between fixed asset categories.*

*\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	571	-	-	-	571
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	571	-	-	-	571

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

## 17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	571	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	571	-
Grand total (Fair value at year end+Cost less impairment)		571

Last year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	571	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	571	-
Grand total (Fair value at year end+Cost less impairment)		571

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-

**17.5 Guarantees**

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

**17.6 Concessionary loans**

**Amount of concessionary loans made** (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**Amount of concessionary loans received** (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

**Terms and conditions** eg interest rate, security provided

**Value of any concessionary loans** which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
0	-
0	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	869	857	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	500	500	-	-
Taxation and social security	-	-	-	-
Other creditors	755	46	-	-
<b>Total</b>	<b>2,124</b>	<b>1,403</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank
Cash in hand
Total

This year £	Last year £
-	-
-	-
1,569,354	1,623,688
-	992
1,569,354	1,624,681

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period*

	This year	Last year
<b>Please provide details of the nature of the event</b>		
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>		



**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	-	-	-	-	-	-

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount

## Last year

Planned use	Purpose of the designation	Amount

**Section C** **Notes to the accounts** (cont)

**Note 28** Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	TOTAL
		£	£	£	£	£
Roy Peckham	Governing document, legal necessity for environmental purposes	-	-	-	-	-
Matthew Peckham	Governing document, legal necessity for environmental purposes	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	TOTAL
		£	£	£	£	£
Roy Peckham	Governing document, legal necessity for environmental purposes	2,408	-	-	-	2,408
Matthew Peckham	Governing document, legal necessity for environmental purposes	1,850	-	-	-	1,850
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustee expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	361	-
Subsistence	458	-
Accommodation	1,417	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	<b>2,236</b>	<b>-</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter "true" in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Hillside Animal Farm	Livery	Purchase of lunch	248			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Independent Examiner's Report to the trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre**

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

The Charity's gross income did not exceed £250,000.

I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Julie A Raikes

Chartered Institute of Management Accountants

6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

Date: 10 September 2025

**THE FFOREST UCHAF HORSE AND PONY REHABILITATION CENTRE CHARITABLE TRUST**

England & Wales - Charity number 1002933

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# Accounts

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Charity registration number: 1002933

# Fforest Uchaf Horse and Pony Rehabilitation Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2024

# **Fforest Uchaf Horse and Pony Rehabilitation Centre**

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# **Fforest Uchaf Horse and Pony Rehabilitation Centre**

## **Statement of Trustees' Responsibilities**

**Trustees**

K A Savage  
A S Peckham  
C L Fitzgerald  
R J Peckham  
K J Savage  
J Williams  
C Thacker

**Charity Registration Number**

1002933

**Principal Office**

61 Bridge Street,  
Kington.  
HR5 3DJ

**Independent Examiner**

Julie Raikes  
6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Statement of Trustees' Responsibilities

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

#### TRUSTEES

During this year Mrs. Angela Peckham, Mrs. Kirsty Savage, Mr. Roy Peckham, Mrs. Caroline Fitzgerald, Mr. Ken Savage, Mrs. Joanna Williams and Miss Claire Thacker all served as Trustees.

#### CHANGE OF DIRECTION

As all charity members will be aware, there were unfortunately serious health issues with our previous Chair Trustee and owner of Fforest Uchaf farm during the year, meaning that as the facility had to be sold by its owners it was untenable as a going concern for our horses and ponies. Between September and December 2023, we transferred all our ponies and animals to a new venue, Hillside Farm in Norfolk. Our funding will continue to support all our horses and ponies in a safe and comfortable environment and our remaining and future funding will continue to be spent solely on the charity's main objective, being helping and supporting horses and ponies in need. All of the working and transferrable assets of the farm have moved to the Hillside facility to help them continue the welfare and upkeep of our horses, with these and other charity assets being accounted for in line with Charity Commission and legal requirements.

#### SALE AND TRANSFER OF ASSETS

All of the Charities assets were moved to Hillside and remain in continuous use, by the volunteers and colleagues of Hillside, towards the ongoing care of the ponies resident there.

#### VISION FOR THE FUTURE

The Trustees endeavour to continue to deliver ongoing care to all of the Charities animals at Hillside and to continue to rescue horses and ponies in need where our funding can continue to provide such through the volunteers, colleagues and facilities at Hillside.

#### ADMINISTRATION

Nicola Virtual Assist by Nicola, the Charity's administrator, has full responsibility for the incoming mail and enters all monies into the ledger. Nicola deals with many of the simple inquiries immediately. Nicola also looks after the website, newsletter preparations, newsletter and digital campaign fundraising and the rest of the administration. The Xero accounts package has streamlined the accounting process and Peter Jones has provided book-keeping services to the accounts. They have then been independently examined by Julie A Rakes.

The annual report was approved by the trustees of the charity on 11.12.2024 and signed on its behalf by:



.....  
Kirsty Savage

Trustee

13.02.2025

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

**Fforest Uchaf Horse and Pony Rehabilitation Centre**

**Statement of Trustees' Responsibilities**

# **Fforest Uchaf Horse and Pony Rehabilitation Centre**

## **Notes to the Financial Statements for the Year Ended 31 March 2024**

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Julie A Raikes  
Chartered Institute of Management Accountants

6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

Date: 31.10.2024

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Note	Unrestricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		339,448	339,448	457,674
Investment income	3	21,778	21,778	3,155
Other income		2,200	2,200	200
Total Income		<u>363,425</u>	<u>363,425</u>	<u>461,029</u>
<b>Expenditure on:</b>				
Raising funds		(116)	(116)	(771)
Charitable activities		(165,808)	(165,808)	(111,517)
Total Expenditure		<u>(165,924)</u>	<u>(165,924)</u>	<u>(112,288)</u>
Net income		<u>197,501</u>	<u>197,501</u>	<u>348,741</u>
Extraordinary Items		(199,196)	(199,196)	0
Net movement in funds		(1,695)	(1,695)	348,741
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,625,544</u>	<u>1,625,544</u>	<u>1,276,803</u>
Total funds carried forward	16	<u><u>1,623,849</u></u>	<u><u>1,623,849</u></u>	<u><u>1,625,544</u></u>

All of the charity's activities derive from continuing operations during the above two periods.


The funds breakdown is shown in note 16.

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024 Balance Sheet as at 31 March 2024

	Note	31 March 2024 £	31 March 2023 £
<b>Fixed assets</b>			
Tangible assets	11	0	205,082
Investments	12	571	571
		<u>571</u>	<u>205,653</u>
<b>Current assets</b>			
Debtors	13	0	1,783
Cash at bank and in hand	14	1,624,681	1,422,321
		1,624,681	1,424,104
<b>Creditors: Amounts falling due within one year</b>	15	<u>(1,402)</u>	<u>(4,213)</u>
<b>Net current assets</b>		<u>1,623,278</u>	<u>1,419,811</u>
<b>Net assets</b>		<u>1,623,849</u>	<u>1,625,544</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,623,849</u>	<u>1,625,544</u>
<b>Total funds</b>	16	<u>1,623,849</u>	<u>1,625,544</u>

The financial statements on pages 5 to 4 were approved by the trustees, and authorised for issue on 11.12.2024 and signed on their behalf by:

  
 K. Savage  
 Trustee  
 13.02.2025

# **Fforest Uchaf Horse and Pony Rehabilitation Centre**

## **Notes to the Financial Statements for the Year Ended 31 March 2024**

### **1 Accounting policies**

#### **Statement of compliance**

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.

#### **Basis of preparation**

Fforest Uchaf Horse and Pony Rehabilitation Centre meets the definition of a public benefit entity under FRS 102. 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.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Going concern**

The charity continues to be a going concern but now operates mainly as a grant making organisation, as per the terms of the trust deed, following the transfer of all ponies and assets to Hillside in Norfolk where care continues. The Charity is also continuing to rescue needy ponies through its grant funding agreement with Hillside.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar, costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Notes to the Financial Statements for the Year Ended 31 March 2024

### Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### Charitable activities

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.

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation was 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Buildings	2% straight line
Plant & Machinery	25% reducing balance
Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

Since the sale of the farm the policy has been amended for the new assets as follows:

Plant & Machinery	20% straight line
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## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal. Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

The equipment and vehicles were donated to Hillside as part of the transfer of all horses and ponies to that establishment. Due to the degree of annexation of the Buildings to the ground, the structure belongs to the Landlords, not the Charity. This is because of the legal principle of the degree of annexation. When a structure is properly annexed to freehold land, so as that it cannot be removed without effectively destroying it, then it forms part of the freehold land. This is regardless of who paid for its construction, or in fact who constructed it. The buildings are therefore deemed to have been fully utilised by the charity over the tenure of 20 years.

#### **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.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

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

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	33,738	33,738	42,006
Legacies	305,709	305,709	415,668
Gift aid reclaimed	0	0	0
Grants, including capital grants;			
Government grants	2,200	2,200	200
	<u>341,647</u>	<u>341,647</u>	<u>457,874</u>

#### 3 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	21,77	21,77	3,155
	<u>8</u>	<u>8</u>	<u>3,155</u>

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations	116	116	771
	<u>116</u>	<u>116</u>	<u>771</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Direct costs		118,397	118,397	53,712
Allocated support costs		43,792	43,792	57,255
Governance costs		3,619	3,619	550
		165,808	165,808	111,517

#### 6. Analysis of support costs

	Charitable Activity £	Total 2024 £	Total 2023 £
Establishment costs	9,086	9,086	10,338
Repairs and Maintenance	5,241	5,241	8,718
Office expenses	3,122	3,122	4,477
Printing, postage and stationery	5,635	5,635	2,544
Subscriptions	352	352	394
Donations	320	320	1,189
Motor Expenses	8,105	8,105	16,330
Legal and Professional	4,306	4,306	755
Bank charges and Interest	0	0	0
Depreciation	7,626	7,626	12,510
	43,792	43,792	57,255

#### 7. Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	7,626	12,510

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **8 Trustees' remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Roy Peckham received expenses for environmental services to the farm and stables of £4,128 from the charity during the year.

#### **9 Independent examiner's remuneration**

	<b>2024</b>	<b>2023</b>
	<b>£ 1460</b>	<b>£550</b>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2023	185,840	145,588	44,879	376,307
Addition	0	1,950	0	1,950
Disposal	<u>(185,840)</u>	<u>(147,538)</u>	<u>(44,879)</u>	<u>(378,257)</u>
At 31 March 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Depreciation</b>				
At 1 April 2023	7,360	130,477	33,388	171,225
Charge for the Year	2,677	2,833	2,115	8,015
Disposal/Transfer	<u>(10,037)</u>	<u>(133,310)</u>	<u>(35,503)</u>	<u>(178,850)</u>
At 31 March 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>390</u>
<b>Net book value</b>				
At 31 March 2023	<u>178,480</u>	<u>15,111</u>	<u>11,491</u>	<u>205,082</u>
At 31 March 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

#### 12 Fixed asset investments

	2024 £	2023 £
Other investments	<u>571</u>	<u>571</u>

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2023	571	571
Disposals	(0)	(0)

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024

At 31 March 2024	<u>571</u>	<u>571</u>
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#### Net book value

At 31 March 2024	<u>571</u>	<u>571</u>
------------------	------------	------------

At 31 March 2023	<u>571</u>	<u>571</u>
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#### 13 Debtors

	2024 £	2023 £
Other debtors	<u>0</u>	<u>1,783</u>

#### 14 Cash and cash equivalents

	2024 £	2023 £
Cash in hand	992	3,215
Cash at bank	<u>1,623,688</u>	<u>1,419,106</u>
	<u>1,624,681</u>	<u>1,422,321</u>

#### 15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	856	1,017
Other creditors	46	486
Accruals	<u>500</u>	<u>2,710</u>
	<u>1,402</u>	<u>4,213</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	<u>1,625,544</u>	<u>363,425</u>	<u>(365,120)</u>	<u>1,623,849</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	<u>1,276,803</u>	<u>461,029</u>	<u>(112,288)</u>	<u>1,625,544</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	571	571
Current assets	1,624,681	1,624,681
Current liabilities	<u>(1,402)</u>	<u>(1,402)</u>
Total net assets	<u>1,623,849</u>	<u>1,623,849</u>

#### 18 Related party transactions

During the year the charity made the following related party transactions:

##### **Mr R Peckham**

(Trustee)

Roy Peckham received expenses for environmental services to the farm and stables of £2,408 from the charity during the year.

##### **Mr M Peckham**

(Trustee)

Matthew Peckham received expenses for environmental services to the farm and stables of £1,850 from the charity during the year.



Fforest Uchaf Horse and Pony Rehabilitation Centre		Charity No (if any)	1002933	
<b>Annual accounts for the period</b>				
Period start date	<b>4/1/2023</b>	<b>To</b>	Period end date	<b>3/31/2024</b>

## Section A Statement of financial activities

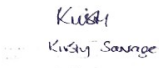
Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	339,448	-	-	339,448	457,674
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	21,778	-	-	21,778	3,155
Separate material item of income	S05	-	-	-	-	-
Other	S06	2,200	-	-	2,200	200
<b>Total</b>	S07	<b>363,425</b>	<b>-</b>	<b>-</b>	<b>363,425</b>	<b>461,029</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	116	-	-	116	771
Charitable activities	S09	165,808	-	-	165,808	111,517
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>165,924</b>	<b>-</b>	<b>-</b>	<b>165,924</b>	<b>112,288</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	197,501	-	-	197,501	348,741
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>197,501</b>	<b>-</b>	<b>-</b>	<b>197,501</b>	<b>348,741</b>
<b>Extraordinary items</b>	S16	- 199,196	-	-	- 199,196	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 1,695</b>	<b>-</b>	<b>-</b>	<b>- 1,695</b>	<b>348,741</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	1,625,544	-	-	1,625,544	1,276,803
<b>Total funds carried forward</b>	S22	<b>1,623,849</b>	<b>-</b>	<b>-</b>	<b>1,623,849</b>	<b>1,625,544</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	205,082
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	571	-	-	571	571
<b>Total fixed assets</b>		B05	571	-	-	571	205,653
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	1,783
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,624,681	-	-	1,624,681	1,422,321
<b>Total current assets</b>		B10	1,624,681	-	-	1,624,681	1,424,104
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	1,402	-	-	1,402	4,213
<b>Net current assets/(liabilities)</b>		B12	1,623,278	-	-	1,623,278	1,419,891
<b>Total assets less current liabilities</b>		B13	1,623,849	-	-	1,623,849	1,625,544
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	1,623,849	-	-	1,623,849	1,625,544
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	1,623,849	-	-	1,623,849	1,625,544
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	1,623,849	-	-	1,623,849	1,625,544

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Kirsty Savage	11.12.2024

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts 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 accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.


## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
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**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

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

Yes	No	N/a
✓		

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓		

**Deferred income**

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

£150

They are valued at cost.

Yes	No	N/a
✓		

**Intangible fixed assets**

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
✓		

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓		

Yes	No	N/a
-----	----	-----

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

--	--

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	33,738	-	-	33,738	42,006
	Gift Aid	-	-	-	-	-
	Legacies	305,709	-	-	305,709	415,668
	General grants provided by government/other charities	2,200	-	-	2,200	200
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>341,647</b>	<b>-</b>	<b>-</b>	<b>341,647</b>	<b>457,874</b>	
<b>Charitable activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	21,778	-	-	21,778	3,155
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>21,778</b>	<b>-</b>	<b>-</b>	<b>21,778</b>	<b>3,155</b>	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>363,425</b>	<b>-</b>	<b>-</b>	<b>363,425</b>	<b>461,029</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Community Council Grant	200
Government grant 2	Interlink Rhondda Cynon Taff	2,000
Government grant 3		-
Other		-
	<b>Total</b>	<b>2,200</b>

	Description	Last year £
Government grant 1	Community Council Grant	200
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>200</b>

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

## Note 6 Analysis of expenditure

This year

Last year

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	116	-	-	116	771	-	-	771
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	484	-	-	484	685	-	-	685
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>1,456</b>	<b>-</b>	<b>-</b>	<b>1,456</b>
<b>Expenditure on charitable activities:</b>								
Animal Welfare	103,282	-	-	103,282	31,647	-	-	31,647
Subcontractors	6,775	-	-	6,775	13,678	-	-	13,678
Yard Expenses	8,341	-	-	8,341	8,387	-	-	8,387
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>118,397</b>	<b>-</b>	<b>-</b>	<b>118,397</b>	<b>53,712</b>	<b>-</b>	<b>-</b>	<b>53,712</b>
<b>Separate material item of expense</b>								
Depreciation	7,626	-	-	7,626	12,510	-	-	12,510
Audit and Accountancy	3,619	-	-	3,619	550	-	-	550
Insurance	6,213	-	-	6,213	6,135	-	-	6,135
Light, Power, Heating	2,873	-	-	2,873	4,203	-	-	4,203
Legal Expenses	4,306	-	-	4,306	755	-	-	755
Motor Vehicle Expenses	7,240	-	-	7,240	15,284	-	-	15,284
Postage, Freight & Courier	4,872	-	-	4,872	1,366	-	-	1,366
Rates and Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	5,241	-	-	5,241	8,718	-	-	8,718
Telephone and Internet	1,741	-	-	1,741	2,117	-	-	2,117
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>43,729</b>	<b>-</b>	<b>-</b>	<b>43,729</b>	<b>51,638</b>	<b>-</b>	<b>-</b>	<b>51,638</b>
<b>Other</b>								
Bank Fees	-	-	-	-	-	-	-	-
Charitable Donations	320	-	-	320	1,189	-	-	1,189

IT Software and Consumables	1,381			1,381	2,360			2,360
Printing and Stationery	279			279	493			493
Subscriptions	352			352	394			394
Travel - National	865			865	1,046			1,046
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>3,197</b>	<b>-</b>	<b>-</b>	<b>3,197</b>	<b>5,482</b>	<b>-</b>	<b>-</b>	<b>5,482</b>
<b>TOTAL EXPENDITURE</b>	<b>165,924</b>	<b>-</b>	<b>-</b>	<b>165,924</b>	<b>112,288</b>	<b>-</b>	<b>-</b>	<b>112,288</b>
				165,808				111,517
				43,792				57,255

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Legacy	38,207	-
Extraordinary item 2	Legacy	52,590	-
Extraordinary item 3	Legacy	68,331	-
Extraordinary item 4	Legacy	500	-
Extraordinary item 5	Legacy	5,114	-
Extraordinary item 6	Legacy	1,000	-
Extraordinary item 7	Legacy	3,000	-
Extraordinary item 8	Legacy	49	-
Extraordinary item 9	Legacy	1,000	-
Extraordinary item 10	Legacy	49,100	-
Extraordinary item 11	Legacy	5,763	-
Extraordinary item 12	Legacy	20,857	-
Extraordinary item 13	Legacy	20,493	-
Extraordinary item 14	Legacy	38,680	-
Extraordinary item 15	Legacy	1,000	-
Extraordinary item 16	Legacy	24	-
Extraordinary items	Legacy		415,667
<b>Total extraordinary items</b>		<b>305,709</b>	<b>415,667</b>

**Section C**

**Notes to the accounts**

**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
500	550
2,159	-
-	-
960	-

## Section C

## Notes to the accounts

(cont)

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Motor vehicles	Furniture and equipment	Total
	£	£	£	£
At the beginning of the year	185,840	44,879	145,588	376,307
Additions	-	-	1,950	1,950
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	- 185,840	- 44,879	- 147,538	- 378,257
At end of the year	-	-	-	-

**14.2 Depreciation and impairments**

<b>**Basis</b>	RB (Reducing Balance)	RB	RB	RB
<b>** Rate</b>	2%	25%	25%	

At beginning of the year	7,360	33,388	130,477	171,225
Disposals	-	210	-	210
Depreciation	2,677	2,115	2,833	7,625
Impairment	-	-	-	-
Transfers*	- 10,037	- 35,713	- 133,310	- 179,060
At end of the year	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	178,480	11,491	15,111	205,082
Net book value at the end of the year	-	-	-	-

**14.4 Impairment**

***This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

***Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.***

--

**14.5 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

This year	Last year
-	-

**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	571	-	-	-	571
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	571	-	-	-	571

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

## 17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	571	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	571	-
Grand total (Fair value at year end+Cost less impairment)		571

Last year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	571	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	571	-
Grand total (Fair value at year end+Cost less impairment)		571

**17.3 If your charity holds investment properties, please complete the following note:**

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-

**17.5 Guarantees**

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
0	1,783
0	1,783

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	856	1,017	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	500	2,710	-	-
Taxation and social security	-	-	-	-
Other creditors	46	486	-	-
<b>Total</b>	<b>1,402</b>	<b>4,213</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank
Cash in hand
Total

This year £	Last year £
-	-
-	-
1,623,688	1,419,106
992	3,215
1,624,681	1,422,321

**Note 26** Events after the end of the reporting period

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period*

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		





## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount

## Last year

Planned use	Purpose of the designation	Amount

## Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

## 28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Roy Peckham	Governing document, legal necessity for environmental purposes	2,408	-	-	-	2,408
Matthew Peckham	Governing document, legal necessity for environmental purposes	1,850	-	-	-	1,850
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Roy Peckham	Governing document, legal necessity for environmental purposes	4,128	-	-	-	4,128
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

--

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

--

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

--

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

**Last year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Note 29****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

During the year, one of the main Trustees/farm supervisor suffered a health issue which meant the farm could not be maintained. The horses were moved to another sanctuary and all assets transferred and/or disposed of, in line with charity accounting and law requirements. The main tenet of the charity is unaltered and so it remains a going concern, with donations being used to maintain the welfare of the horses previously on the farm but also those in need of support where the charity can easily and responsibly assist.

## **Accountants Report**

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Julie A Raikes**  
**Chartered Institute of Management Accountants**

6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

Date: 31.10.2024

**THE FFOREST UCHAF HORSE AND PONY REHABILITATION CENTRE CHARITABLE TRUST**

England & Wales - Charity number 1002933

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# Accounts

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Charity registration number: 1002933

# Fforest Uchaf Horse and Pony Rehabilitation Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

#### **TRUSTEES**

During this year Mrs. Angela Peckham, Mrs. Kirsty Savage, Mr. Roy Peckham, Mrs. Caroline Fitzgerald, Mr. Ken Savage, Mrs. Joanna Williams and Miss Claire Thacker all served as Trustees.

#### **EDUCATION**

Many groups and individual visitors, including many parties who signed the visitor's book at the Centre, enjoyed a guided tour. They met the Horses & Ponies, heard their stories, and met the other animals at the Centre.

#### **WELFARE**

Our trustees and volunteers investigated numerous reports from the public. Sharing the load in Wales, we have reluctantly referred many cases to other rescue organisations and sadly only taken a very few ponies in again this year. We have continued our trips to horse sales and fairs. It remains our opinion that our presence alongside other animal welfare officers makes dealers more careful and prevents much distress and abuse to the animals.

#### **FOSTER HOMES**

Our Foster Homes were visited regularly and supported from the Centre. They included: The Mitchells with Judy & Thunder - Judy died this year & Thunder is now back at the Centre; Sanders Family with Gilly & Freda; and, Howels Family with Rosie.

#### **ADMINISTRATION**

Angela and Kirsty have full responsibility for the incoming mail and enters all monies into the ledger. They also deal with many of the simple inquiries immediately. Roy looks after the Website, considerable fundraising and the rest of the administration. Matthew has taken over the gifts and listing donated items on the internet. Xero accounts package has streamlined the accounting process and Peter Jones has provided professional services to the accounts. They have then been independently examined by Julie A Rakes.

#### **PIT PONIES**

Spike died this summer; all sponsors have been written to and we are transferring sponsorship to Rocket.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
K A Savage  
Trustee

# Fforest Uchaf Horse and Pony Rehabilitation Centre

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# **Fforest Uchaf Horse and Pony Rehabilitation Centre**

## **Reference and Administrative Details**

### **Trustees**

K A Savage  
A S Peckham  
C L Fitzgerald  
R J Peckham  
K J Savage  
J Williams  
C Thacker

### **Charity Registration Number**

1002933

### **Principal Office**

Fforest Uchaf Farm  
Penycoedcae  
Pontypridd  
Rhondda  
CF37 1PS

### **Independent Examiner**

Julie Raikes  
6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Independent Examiner's Report to the trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre**

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Julie A Raikes  
Chartered Institute of Management Accountants

6 Heol Y Parc  
North Cornelly  
Bridgend  
CF33 4LT

Date: 21/09/2023

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		457,674	457,674	272,737
Investment income	3	3,155	3,155	124
Other income		200	200	100
Total Income		<u>461,029</u>	<u>461,029</u>	<u>272,961</u>
<b>Expenditure on:</b>				
Raising funds		(771)	(771)	(999)
Charitable activities		<u>(111,517)</u>	<u>(111,517)</u>	<u>(98,061)</u>
Total Expenditure		<u>(112,288)</u>	<u>(112,288)</u>	<u>(99,960)</u>
Net income		<u>348,741</u>	<u>348,741</u>	<u>173,001</u>
Net movement in funds		348,741	348,741	173,001
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,625,544</u>	<u>1,276,803</u>	<u>1,103,802</u>
Total funds carried forward	16	<u><u>1,625,544</u></u>	<u><u>1,625,544</u></u>	<u><u>1,276,803</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

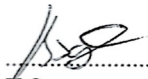
The funds breakdown is shown in note 16.

**Fforest Uchaf Horse and Pony Rehabilitation Centre**

**(Registration number: 1002933)  
Balance Sheet as at 31 March 2023**

	Note	31 March 2023 £	31 March 2022 £
<b>Fixed assets</b>			
Tangible assets	11	205,082	209,197
Investments	12	571	571
		<u>205,653</u>	<u>209,768</u>
<b>Current assets</b>			
Debtors	13	1,783	601
Cash at bank and in hand	14	1,422,321	1,069,898
		1,424,104	1,070,499
<b>Creditors: Amounts falling due within one year</b>	15	<u>(4,213)</u>	<u>(3,464)</u>
<b>Net current assets</b>		<u>1,419,811</u>	<u>1,067,035</u>
<b>Net assets</b>		<u>1,625,544</u>	<u>1,276,803</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,625,544</u>	<u>1,276,803</u>
<b>Total funds</b>	16	<u>1,625,544</u>	<u>1,276,803</u>

The financial statements on pages 5 to 4 were approved by the trustees, and authorised for issue on .....and signed on their behalf by:

  
.....  
K Savage  
Trustee

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Statement of compliance

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.

#### Basis of preparation

Fforest Uchaf Horse and Pony Rehabilitation Centre meets the definition of a public benefit entity under FRS 102. 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.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The charity continues to be a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar, costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Buildings	2% straight line
Plant & Machinery	25% reducing balance
Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **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.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

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

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	42,006	42,006	59,981
Legacies	415,668	415,668	209,135
Gift aid reclaimed	0	0	3,591
Grants, including capital grants;			
Government grants	200	200	100
	<u>457,874</u>	<u>457,874</u>	<u>272,807</u>

#### 3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	3,155	3,155	124

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations		771	771	999

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Direct costs		53,712	53,712	37,638
Allocated support costs		57,255	57,255	58,203
Governance costs		550	550	3,120
		<u>111,517</u>	<u>111,517</u>	<u>98,961</u>

#### 6. Analysis of support costs

	Charitable Activity £	Total 2023 £	Total 2022 £
Establishment costs	10,338	10,338	14,111
Repairs and Maintenance	8,718	8,718	11,656
Office expenses	4,477	4,477	3,339
Printing, postage and stationery	2,544	2,544	4,824
Subscriptions	394	394	684
Donations	1,189	1,189	665
Motor Expenses	16,330	16,330	6,296
Legal and Professional	755	755	3,813
Bank charges and Interest	0	0	73
Depreciation	12,510	12,510	12,742
	<u>57,255</u>	<u>57,255</u>	<u>58,203</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>12,510</u>	<u>12,742</u>

#### 8 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Roy Peckham received expenses for environmental services to the farm and stables of £4,128 from the charity during the year.

#### 9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>550</u>	<u>3,120</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2022	185,840	145,588	36,484	367,912
Addition	<u>0</u>	<u>0</u>	<u>8,395</u>	<u>8,395</u>
At 31 March 2023	<u>185,840</u>	<u>145,588</u>	<u>44,879</u>	<u>376,307</u>
<b>Depreciation</b>				
At 1 April 2022	3,717	125,440	29,558	158,715
Charge for the year	<u>3,643</u>	<u>5,037</u>	<u>3,830</u>	<u>12,510</u>
At 31 March 2023	<u>7,360</u>	<u>130,477</u>	<u>33,388</u>	<u>171,225</u>
<b>Net book value</b>				
At 31 March 2022	<u>182,123</u>	<u>20,148</u>	<u>6,926</u>	<u>209,197</u>
At 31 March 2023	<u>178,480</u>	<u>15,111</u>	<u>11,491</u>	<u>205,082</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	<u>1,276,803</u>	<u>461,029</u>	<u>(112,288)</u>	<u>1,625,544</u>
	<b>Balance at 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2022 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	<u>1,103,802</u>	<u>272,893</u>	<u>(99,892)</u>	<u>1,276,803</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	205,653	205,653
Current assets	1,424,104	1,424,104
Current liabilities	<u>(4,213)</u>	<u>(4,213)</u>
Total net assets	<u>1,625,544</u>	<u>1,625,544</u>

#### 18 Related party transactions

During the year the charity made the following related party transactions:

**Mr R Peckham**  
(Trustee)

Roy Peckham received expenses for environmental services to the farm and stables of £4,128 from the charity during the year.

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 12 Fixed asset investments

	2023 £	2022 £
Other investments	571	571

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2021	571	571
Disposals	(0)	(0)
At 31 March 2022	571	571
<b>Net book value</b>		
At 31 March 2022	571	571
At 31 March 2021	571	571

#### 13 Debtors

	2023 £
Other debtors	1,783

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	3,215	1,828
Cash at bank	1,419,106	1,068,070
	1,422,321	1,069,898

#### 15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,017	1,053
Other creditors	486	251
Accruals	2,710	2,160
	4,213	3,464

**THE FFOREST UCHAF HORSE AND PONY REHABILITATION CENTRE CHARITABLE TRUST**

England & Wales - Charity number 1002933

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# Accounts

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Charity registration number: 1002933

# Fforest Uchaf Horse and Pony Rehabilitation Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Draft

# Fforest Uchaf Horse and Pony Rehabilitation Centre

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Draft

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Reference and Administrative Details

**Trustees**

K A Savage  
A S Peckham  
C L Fitzgerald  
R J Peckham  
K J Savage

**Charity Registration Number**

1002933

**Principal Office**

Fforest Uchaf Farm  
Penycoedcae  
Pontypridd  
Rhondda  
CF37 1PS

**Independent Examiner**

Mitchell Meredith Limited  
Chartered Accountants  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

### ADMINISTRATION;

Angela has full responsibility for the incoming mail. She also deals with many of the simple inquiries immediately. Roy looks after the Web site considerable fundraising and the rest of the administration. Matthew has taken over the gifts and listing donated items on the internet. Mrs Trish Goodbody stopped coming during Covid and finally quit. We have had to take all the information to a firm of accountants. We still have volunteer vacancies in the Office and Yard there is still considerable work to do if anyone wants to help.

### WELFARE;

Our volunteers investigated numerous reports from the public etc. Some were serious enough for further investigation. Due to overcrowding at the Centre, we have reluctantly referred many cases to other organizations and only taken a few Horses & Ponies in again this year. We continued our trips to Horse sales and Fairs. It has been encouraging to see more RSPCA and Local Authority Animal Welfare Officers present. We always feel our presence makes the dealers more careful and thus prevents much distress and abuse to the animals.

### FOSTER HOMES;

Our Foster Homes were visited and supported from the Centre. They included The Sanders family near Heol-y-cyw with Gilly & Freda . The Howells family near Ewenny, The Mitchell's with Judy & Thunder. All the fosterer's discharged their duties admirably, and we thank them for their commitment to the ponies.

### EDUCATION;

Many groups and individual visitors, including many parties who signed the visitor's book at the Centre, and enjoyed a guided tour. They met the Horses & Ponies, heard their stories, browsed the gift shop, information boards and met the other animals at the Centre. We do our best to ensure visitors leave knowing many of the pit falls of owning large animals and where to go for help.

### TLC;

We provided care at the Centre for the many long stay Horses & Ponies. Angela looks after them with some fantastic help from a small band of occasional volunteers.

### PIT PONIES;

We have still kept up a watch on the old Collieries.

### APPEALS/HELP;

The Centre received some special help this year from;

James Hughes our Farrier for his special hoof care. We also take this opportunity to say a special thanks to all our supporters.

### YARD;

Hay, Straw and feed prices have all increased again this year.

Covid19 has made huge waves. This has made life much harder. Very few volunteers. No visitors. We have closed the gift shop.

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Trustees' Report

### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....

K A Savage  
Trustee

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Independent Examiner's Report to the trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since Fforest Uchaf Horse and Pony Rehabilitation Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....  
Mr J Mitchell BFP ACA

Chartered Accountants  
St David's House  
48 Free Street  
Brecon  
Powys  
LD3 7BN

Date:.....

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		272,807	272,807	259,064
Investment income	3	124	124	594
Other income		30	30	-
Total Income		<u>272,961</u>	<u>272,961</u>	<u>259,658</u>
<b>Expenditure on:</b>				
Raising funds		(999)	(999)	(1,519)
Charitable activities		(98,961)	(98,961)	(87,172)
Total Expenditure		<u>(99,960)</u>	<u>(99,960)</u>	<u>(88,691)</u>
Net income		<u>173,001</u>	<u>173,001</u>	<u>170,967</u>
Net movement in funds		173,001	173,001	170,967
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,103,802</u>	<u>1,103,802</u>	<u>932,835</u>
Total funds carried forward	16	<u>1,276,803</u>	<u>1,276,803</u>	<u>1,103,802</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 16.

## Fforest Uchaf Horse and Pony Rehabilitation Centre

(Registration number: 1002933)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	209,197	221,940
Investments	12	<u>571</u>	<u>639</u>
		<u>209,768</u>	<u>222,579</u>
<b>Current assets</b>			
Debtors	13	601	-
Cash at bank and in hand	14	<u>1,069,898</u>	<u>881,903</u>
		1,070,499	881,903
<b>Creditors: Amounts falling due within one year</b>	15	<u>(3,464)</u>	<u>(680)</u>
<b>Net current assets</b>		<u>1,067,035</u>	<u>881,223</u>
<b>Net assets</b>		<u>1,276,803</u>	<u>1,103,802</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,276,803</u>	<u>1,103,802</u>
<b>Total funds</b>	16	<u>1,276,803</u>	<u>1,103,802</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
K A Savage  
Trustee

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Notes to the Financial Statements for the Year Ended 31 March 2022

### 1 Accounting policies

#### Statement of compliance

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.

#### Basis of preparation

Fforest Uchaf Horse and Pony Rehabilitation Centre meets the definition of a public benefit entity under FRS 102. 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.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# Fforest Uchaf Horse and Pony Rehabilitation Centre

## Notes to the Financial Statements for the Year Ended 31 March 2022

### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### ***Charitable activities***

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.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Buildings	2% straight line
Plant & Machinery	25% reducing balance
Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance

## **Fforest Uchaf Horse and Pony Rehabilitation Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **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.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

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

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	59,981	59,981	54,959
Legacies	209,135	209,135	175,126
Gift aid reclaimed	3,591	3,591	3,979
Grants, including capital grants;			
Government grants	100	100	25,000
	<u>272,807</u>	<u>272,807</u>	<u>259,064</u>

#### 3 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	124	124	594

#### 4 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations	999	999	1,519

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Direct costs		37,638	37,638	43,147
Allocated support costs		58,203	58,203	42,402
Governance costs		3,120	3,120	1,623
		<u>98,961</u>	<u>98,961</u>	<u>87,172</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	3,120	3,120	1,623
	<u>3,120</u>	<u>3,120</u>	<u>1,623</u>

##### Analysis of support costs

	Charitable Activity £	Total 2022 £	Total 2021 £
Establishment costs	14,111	14,111	12,841
Repairs and Maintenance	11,656	11,656	10,750
Office expenses	3,339	3,339	3,081
Printing, postage and stationery	4,824	4,824	830
Subscriptions	684	684	559
Donations	665	665	228
Motor Expenses	6,296	6,296	1,680
Legal and Professional	3,813	3,813	398
Bank charges and Interest	73	73	-
Depreciation	12,742	12,742	12,035
	<u>58,203</u>	<u>58,203</u>	<u>42,402</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>12,742</u>	<u>12,035</u>

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

#### 9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>3,120</u>	<u>1,623</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 April 2021	<u>185,840</u>	<u>145,588</u>	<u>36,484</u>	<u>367,912</u>
At 31 March 2022	<u>185,840</u>	<u>145,588</u>	<u>36,484</u>	<u>367,912</u>
<b>Depreciation</b>				
At 1 April 2021	-	118,724	27,249	145,973
Charge for the year	<u>3,717</u>	<u>6,716</u>	<u>2,309</u>	<u>12,742</u>
At 31 March 2022	<u>3,717</u>	<u>125,440</u>	<u>29,558</u>	<u>158,715</u>
<b>Net book value</b>				
At 31 March 2022	<u>182,123</u>	<u>20,148</u>	<u>6,926</u>	<u>209,197</u>
At 31 March 2021	<u>185,840</u>	<u>26,864</u>	<u>9,235</u>	<u>221,939</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 12 Fixed asset investments

	2022 £	2021 £
Other investments	<u>571</u>	<u>639</u>

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2021	639	639
Disposals	<u>(68)</u>	<u>(68)</u>
At 31 March 2022	<u>571</u>	<u>571</u>
<b>Net book value</b>		
At 31 March 2022	<u>571</u>	<u>571</u>
At 31 March 2021	<u>639</u>	<u>639</u>

#### 13 Debtors

	2022 £
Other debtors	<u>601</u>

#### 14 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	1,828	2,850
Cash at bank	<u>1,068,070</u>	<u>879,053</u>
	<u>1,069,898</u>	<u>881,903</u>

#### 15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,053	-
Other creditors	251	680
Accruals	<u>2,160</u>	<u>-</u>
	<u>3,464</u>	<u>680</u>

## Fforest Uchaf Horse and Pony Rehabilitation Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
Geeral funds	1,103,802	272,893	(99,892)	1,276,803
	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
Geeral funds	932,835	259,480	(88,513)	1,103,802

#### 17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	209,768	209,768
Current assets	1,070,499	1,070,499
Current liabilities	(3,464)	(3,464)
Total net assets	1,276,803	1,276,803

#### 18 Related party transactions

During the year the charity made the following related party transactions:

##### **Mr R Peckham** (Trustee)

During the year Rent for use of the Yard, stables and the VW Camper Van was paid to the Trustee totalling £5,542. At the balance sheet date the amount due from Mr R Peckham was £601 (2021 - £Nil).

**THE FFOREST UCHAF HORSE AND PONY REHABILITATION CENTRE CHARITABLE TRUST**

England & Wales - Charity number 1002933

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# Accounts

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## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	221,940	-	-	221,940	233,973
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	221,940	-	-	221,940	233,973
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	639	-	-	639	816
Cash at bank and in hand	(Note 24)	B09	881,903	-	-	881,903	698,499
<b>Total current assets</b>		B10	882,542	-	-	882,542	699,315
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	680	-	-	680	453
<b>Net current assets/(liabilities)</b>		B12	881,862	-	-	881,862	698,862
<b>Total assets less current liabilities</b>		B13	1,103,802	-	-	1,103,802	932,835
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	1,103,802	-	-	1,103,802	932,835
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	-	-	-	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Fforest Uchaf Horse & Pony Rehabilitation Centre		1002933		
Annual accounts for the period				
Period start date	01/04/2020	To	Period end date	31/03/2021

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	230,084	-	-	230,084	379,948
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	417	-	-	417	1,485
Separate material item of income	S05	-	-	-	-	-
Other	S06	28,979	-	-	28,979	4,843
<b>Total</b>	S07	<b>259,480</b>	<b>-</b>	<b>-</b>	<b>259,480</b>	<b>386,276</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	1,342	-	-	1,342	5,009
Charitable activities	S09	75,138	-	-	75,138	62,790
Separate material item of expense	S10	-	-	-	-	-
Other	S11	12,033	-	-	12,033	16,044
<b>Total</b>	S12	<b>88,513</b>	<b>-</b>	<b>-</b>	<b>88,513</b>	<b>83,843</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	<b>170,967</b>	<b>-</b>	<b>-</b>	<b>170,967</b>	<b>302,433</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>170,967</b>	<b>-</b>	<b>-</b>	<b>170,967</b>	<b>302,433</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	21,393
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>170,967</b>	<b>-</b>	<b>-</b>	<b>170,967</b>	<b>281,040</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	932,835	-	-	932,835	651,795
<b>Total funds carried forward</b>	S22	<b>1,103,802</b>	<b>-</b>	<b>-</b>	<b>1,103,802</b>	<b>932,835</b>



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Fforest Uchaf Horse & Pony Rehabilitation Centre

On accounts for the year  
ended

31 March 2021

Charity no  
(if any)

1002933

Set out on pages

1 & 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*J. Raikes*

Date: 07/10/2021

Name:

Julie A Raikes



**Relevant professional qualification(s) or body (if any):**

Chartered Instituted of Management Accounts

**Address:**

6 Heol Y Parc

North Cornelly, Bridgend

CF33 4LT

## Section B

### Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



6 Heol Y Parc  
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Mr R Peckham  
Fforest Uchaf Horse & Pony Rehabilitation Centre  
Maendy Road  
Penycoedcae  
Pontypridd  
CF37 1PS

7<sup>th</sup> October 2021

Dear Roy

**Independent Examination of Fforest Uchaf Horse & Pony Rehabilitation Centre Accounts For the Year to 31 March 2021**

As requested I have completed my examination of the accounts for the period above. My examination included a review of the trial balance, profit & loss account and full accounting ledger. My review also included the figures provided in the CC17 SOFA, Balance sheet and notes.

I am satisfied that the figures included in the Accounts are correct. I am therefore happy to complete the report and confirm that there are no matters which have come to my attention as a concern. I attach signed IER for your information

Thank you for your instruction on this matter.

Yours sincerely

Julie A Raikes  
ACMA FMAAT

**FOREST UCHAF HORSE & PONY REHABILITATION CENTRE  
& THE PIT PONY SANCTUARY  
PENYCOEDCAE, PONTYPRIDD. CF37 1PS  
REGISTERED CHARITY No 1002933  
ANNUAL REPORT  
for the period 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021**

**TRUSTEES;**

During this year Mrs. Angela Peckham, Mrs. Kirsty Savage, Mr. Ken Savage, Mrs. Jo Williams, Mrs. Claire Thacker, Mr. Roy Peckham, Mrs. Caroline Fitzgerald all served as Trustees.

The Centre continues its search for new trustees.

**EDUCATION;**

Many groups and individual visitors, including many parties who signed the visitor's book at the Centre, and enjoyed a guided tour. They met the Horses & Ponies, heard their stories, browsed the gift shop, information boards and met the other animals at the Centre. We do our best to ensure visitors leave knowing many of the pit falls of owning large animals and where to go for help.

**WELFARE;**

Our volunteers investigated numerous reports from the public. Some were serious enough for RSPCA involvement. Due to overcrowding at the Centre, we have reluctantly referred many cases to other organizations and only taken a few Horses & Ponies in again this year.

**FOSTER HOMES;**

Our Foster Homes were visited regularly and supported from the Centre. They included The Sanders family near Heol-y-cyw will Gilly & Freda . The Howells family near Ewenny, The Mitchell's with Thunder and Judy. All the fosterer's discharged their duties admirably, and we thank them for their commitment to the ponies.

**ADMINISTRATION;**

Angela has full responsibility for the incoming mail. She also deals with many of the simple inquiries immediately. Roy looks after the Web site considerable fundraising and the rest of the administration. Matthew has taken over the gifts and listing donated items on the internet. Xero is the new accounting process and Trish Goodbody has provided professional services to the accounts. They have then been independently examined by Mrs. Julie Raikes We still have volunteer vacancies in the Office and Yard there is still considerable work to do if anyone wants to help.

**TLC;**

We provided care at the Centre for the many long stay Horses & Ponies. Angela looks after them with some fantastic help from a small band of volunteers

**PIT PONIES;**

We have still kept up a watch on the old Collieries.

**APPEALS/HELP;**

The Centre received some special help this year from;

G&W Vets who provided excellent care for the Centre’s animals. James Hughes our Farrier for his special hoof care. We also take this opportunity to say a special thanks to all our supporters.

**MEDIA;**

This year the Centre had some good publicity from the media

**YARD;**

Hay, Straw and feed prices have all increased again this year.

Roy Peckham  
25<sup>th</sup> October 2021

For The Trustees:

*R J Peckham*.....

*Mrs. A S Peckham*

.....

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