

REGISTERED COMPANY NUMBER: 03553410 (England and Wales)
REGISTERED CHARITY NUMBER: 1079619

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025
FOR
DALES PONY SOCIETY

Walter Dawson & Son
Chartered Accountants
Unit 4 Beckside Court
Leyburn Business Park
Leyburn
North Yorkshire
DL8 5QA

DALES PONY SOCIETY

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FOR THE YEAR ENDED 31 AUGUST 2025

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DALES PONY SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report and accounts for the year ended 31st August 2025.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006, applicable law and the requirements of the Statement of Recommended Practice, 'Accounting and Reporting by Charities' issued in 2005. The trustees have had regard to the Charity Commission's guidance on public benefit.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Society are to encourage, promote and improve the breeding of the Dales Pony to ensure the preservation of the breed for the public benefit. The Dales Pony Society encourages and promotes the breeding of registered pure bred Dales ponies in the Dales of England and throughout the world. The registration of pure-bred stallions, mares and geldings are recorded in the Dales Pony Society's Stud Book.

Through the provision of stud visits, study events and local Area events the Society works to educate and inform on relevant issues such as conformation of the Dales Pony, the health and welfare of ponies and the production of Dales ponies for use under saddle and in harness. Three Shows are held during the year which provide a wealth of opportunity to see the ponies up close and in action adding to further access to the breed. Participation by members of all ages and abilities is actively encouraged and proactive involvement develops members overall knowledge.

Information and assistance are provided to members and non-members in person, via telephone, email, and the website. In addition members receive an annual Yearbook and two newsletters a year. The Society also publishes literature on the Dales breed and provides a website that is accessible to members and non-members, with an active Facebook page.

Grants and bursaries are awarded to members at the discretion of the Council of Trustees to encourage good breeding and support younger members in advancing their skills.

DALES PONY SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Dales Pony maintains its popularity for all disciplines including any type of work under saddle from Riding for the Disabled to working hunter classes; and in harness from snigging and forestry work to driving in show classes. Able to carry adults and children it often becomes a much loved member of the family and lives up to its promotion of the great all rounder.

The Society continues to provide a range of services to members and non-members including registrations, inspections and testing. At the August 2025 year end, membership of The Dales Pony Society stood at 517 a level that has been maintained for many years. In 2024, the Society registered 154 ponies, 67 were pure bred fillies, 73 were pure bred colts and geldings, 9 part bred fillies, and 5 part bred colts/geldings. There was 0 late registration. 16 stallions were licensed during the year including 6 colts bred abroad and licensed to DPS rules. 189 pure bred transfers were processed slightly down on the previous year showing there still continues to be a steady demand for Dales ponies for a wide range of uses.

Classed as 'Priority' on the Rare Breeds Survival Trust register of endangered breeds, the Society benefits from a grant from the Horserace Betting Levy Board to which the Society is indebted. The grant funding supports breeders through a stallion Premium scheme, FIS testing, DNA testing for all stallion licenses, and grants to mare owners for the registration of foals. All older stallions are/have been DNA tested, so we are now able to check parentage far more effectively.

Now in its third year, the Yearbook is sent to all members in the Spring. The book is a very popular initiative with articles from members and breeders and the opportunity to advertise studs, as well as commercial businesses. It is an excellent record of DPS events throughout the year and makes a good reference and source of information in years to come.

FINANCIAL REVIEW

Financial position

The results for the year ending 31st August 2025 are given in the statement of Financial Activities. The assets and liabilities are detailed on the Balance Sheet. The Statement of Financial Activities shows a net inflow of funds for the year of £2,354 (2024 - £5,246). This added to the funds brought forward gives a surplus to carry forward of £63,363.

Reserves policy

The Charity operates two main funds. Both are held in low risk bank based accounts and exist to provide adequate resources to allow the Charity to maintain operational capacity for the foreseeable future, given the circumstances in which it operates. Both funds are accessible in emergencies. The reserves, whilst not large; have not been needed for many years and the Trustees are fully aware of the need to keep a keen eye on financial matters to prevent any risk to the operation of the Society.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The society is a charitable company limited by guarantee, incorporated on 12th December 1991. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is registered as a charity in England and Wales.

DALES PONY SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Members of Council are elected by the Society's members at the AGM to serve a period of three years. The method of the election is detailed in the 'Articles of Association'. All members of Council are Trustees. They may continue to stand for re-election for a further term when their previous term is complete. Overall policy is determined by the Council. Day-to-day operations are the ultimate responsibility of the Council but are run on Council's behalf by the Honorary Secretary and the Treasurer who are in regular contact with the Chairman. The Company Directors are chosen by Council. At present the Company has four Directors.

The trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. New Trustees are informed of their responsibilities as Charities Trustees and provided with a Confidentiality Statement to read and sign. New information sent to the Society by the Charity Commission is forwarded to all trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03553410 (England and Wales)

Registered Charity number

1079619

Registered office

1 Church Cottage

Swingy Lane

Morley St Botolph

Wymondham

Norfolk

NR18 9TJ

Trustees

E Coulthard

Mrs G M Cockbain

J R Cockbain

Mrs J M James

Mrs P J Eminson

Mrs E J M Jones

S M Longstaff

Mrs H B Robinson

Ms L M Knight

Miss A E Pennell

C R Parker

Mrs V F Strong

Company Secretaries

Ms L M Knight

Mrs A Lawn

DALES PONY SOCIETY

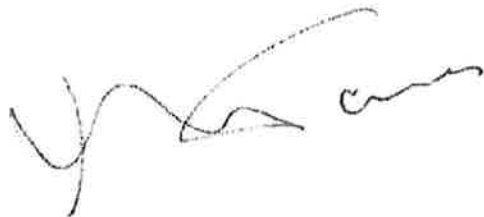
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Julie Young FCCA ACA
Walter Dawson & Son
Chartered Accountants
Unit 4 Beckside Court
Leyburn Business Park
Leyburn
North Yorkshire
DL8 5QA

Approved by order of the board of trustees on 8 November 2025 and signed on its behalf by:

Trustee

A handwritten signature in black ink, appearing to be 'JD', written over a horizontal line.

DALES PONY SOCIETY

TRUSTEES' RESPONSIBILITY STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees (who are also the directors of The Dales Pony Society for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DALES PONY SOCIETY

Independent examiner's report to the trustees of Dales Pony Society ('the Society')

I report to the charity trustees on my examination of the accounts of the Society for the year ended 31 August 2025.

Responsibilities and basis of report

As the Society's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Society are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Society as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 Young FCCA ACA

Walter Dawson & Son
Chartered Accountants
Unit 4 Beckside Court
Leyburn Business Park
Leyburn
North Yorkshire
DL8 5QA

8 November 2025

DALES PONY SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025

		2025	2024
		Unrestricted	Total
	Notes	fund	funds
		£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		19,111	22,907
Charitable activities	4		
General		31,792	30,897
Other trading activities	2	4,235	4,351
Investment Income	3	324	472
Other income		-	1,194
Total		<u>55,462</u>	<u>59,821</u>
EXPENDITURE ON			
Charitable activities	5		
General		<u>53,108</u>	<u>54,575</u>
NET INCOME		2,354	5,246
RECONCILIATION OF FUNDS			
Total funds brought forward		61,009	55,763
TOTAL FUNDS CARRIED FORWARD		<u><u>63,363</u></u>	<u><u>61,009</u></u>

The notes form part of these financial statements

DALES PONY SOCIETY

BALANCE SHEET
31 AUGUST 2025

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS			
Tangible assets	9	2,082	1,342
CURRENT ASSETS			
Stocks	10	6,318	4,013
Debtors	11	202	-
Cash at bank and in hand		58,238	56,320
		<u>64,758</u>	<u>60,333</u>
CREDITORS			
Amounts falling due within one year	12	(3,477)	(666)
NET CURRENT ASSETS		<u>61,281</u>	<u>59,667</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>63,363</u>	<u>61,009</u>
NET ASSETS		<u>63,363</u>	<u>61,009</u>
FUNDS			
Unrestricted funds		63,363	61,009
TOTAL FUNDS		<u>63,363</u>	<u>61,009</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

DALES PONY SOCIETY

BALANCE SHEET - continued
31 AUGUST 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 November 2025 and were signed on its behalf by:

Trustee

A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a series of loops and a final flourish.

The notes form part of these financial statements

DALES PONY SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Society is a charitable company limited by guarantee with no share capital, registered in England and Wales with company number 03553410 and charity number 1079619. Its registered office is detailed in the reference and administrative information on page 3.

The financial statements of the society, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the society has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the society to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tangible fixed assets

Tangible fixed assets are initially recognised at cost, then depreciated to their residual value over their useful economic lives. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

DALES PONY SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	844	1,294
Sponsorships	1,866	1,840
Sales	1,525	1,217
	<u>4,235</u>	<u>4,351</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	324	472
	<u>324</u>	<u>472</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Event fees	General	5,746	5,737
Registration fees	General	16,046	15,160
Grants	General	10,000	10,000
		<u>31,792</u>	<u>30,897</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
General	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General	35,548	17,560	53,108
	<u>35,548</u>	<u>17,560</u>	<u>53,108</u>

DALES PONY SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

6. SUPPORT COSTS

	2025	2024
	£	£
Honoraria	15,500	16,000
Bank charges	30	90
Depreciation of tangible fixed assets	350	58
Independent examiner's fees	1,680	384
	<u>17,560</u>	<u>16,532</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	350	58
Independent examiner's fees	<u>1,680</u>	<u>384</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2024	1,400
Additions	<u>1,090</u>
At 31 August 2025	<u>2,490</u>
DEPRECIATION	
At 1 September 2024	58
Charge for year	<u>350</u>
At 31 August 2025	<u>408</u>
NET BOOK VALUE	
At 31 August 2025	<u>2,082</u>
At 31 August 2024	<u>1,342</u>

DALES PONY SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

10. STOCKS

	2025	2024
	£	£
Stocks	<u>6,318</u>	<u>4,013</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	<u>202</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	<u>1,797</u>	<u>282</u>
Accruals and deferred income	<u>1,680</u>	<u>384</u>
	<u>3,477</u>	<u>666</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025 nor for the year ended 31 August 2024.

DALES PONY SOCIETY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	216	4,420
Subscriptions	<u>18,895</u>	<u>18,487</u>
	19,111	22,907
Other trading activities		
Fundraising events	844	1,294
Sponsorships	1,866	1,840
Sales	<u>1,525</u>	<u>1,217</u>
	4,235	4,351
Investment income		
Deposit account interest	324	472
Charitable activities		
Event fees	5,746	5,737
Registration fees	16,046	15,160
Grants	<u>10,000</u>	<u>10,000</u>
	31,792	30,897
Other income		
Other income	<u>-</u>	<u>1,194</u>
Total Incoming resources	55,462	59,821
EXPENDITURE		
Charitable activities		
Insurance	3,426	3,453
Telephone	224	214
Postage and stationery	7,208	8,582
Advertising	780	660
Sundries	2,442	2,164
Software costs	3,033	1,542
Event costs	6,766	5,988
Registration costs	<u>11,669</u>	<u>15,440</u>
	35,548	38,043
Support costs		
Management		
Honoraria	15,500	16,000

This page does not form part of the statutory financial statements

DALES PONY SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024
	£	£
Management		
Finance		
Bank charges	30	90
Computer equipment	350	58
	<u>380</u>	<u>148</u>
Governance costs		
Accountancy and legal fees	1,680	384
	<u>53,108</u>	<u>54,575</u>
Total resources expended		
	<u>2,354</u>	<u>5,246</u>
Net income		

This page does not form part of the statutory financial statements

