THE TRAILS TRUST

England & Wales · Charity number 1094139

Details

Other names	THE MENDIP CROSS TRAILS TRUST
Status	Registered
Legal form	Charitable company
Company number	03637593
Registered	2002-10-11
Register	View on the Charity Commission register

Contact

Address	Townsend Cottage Townsend Priddy Wells Somerset BA5 3BP
Phone	07919120845
Email	rachel.thompson@mbzonline.net
Website	http://www.thetrailstrust.org.uk

Activities

Objects: FOR THE BENEFIT OF THE PUBLIC TO PROMOTE THE PROTECTION, RESTORATION AND IMPROVEMENT OF EXISTING BRIDLEWAYS, BYWAYS AND OTHER PUBLIC RIGHTS OF WAY, AND THE ADDITION OF NEW BRIDLEWAYS, BYWAYS OR OTHER PUBLIC RIGHTS OF WAY, IN THE INTERESTS OF SOCIAL WELFARE AND WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF THE PUBLIC.

Activities: promoting the protection, restoration and improvement of existing bridleways, byways and other public rights of way, and the addition of new bridleways, byways or other public rights of way

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,104	£43,141	-	-
2024-03-31	£56,116	£62,017	-	-
2023-03-31	£61,042	£62,583	-	-
2022-03-31	£26,530	£23,032	-	-
2021-03-31	£80,348	£74,223	-	-

Trustees

Name	Role	Appointed
Paul John Hooper OBE	Chair	2020-11-12
Fiona Mary Powell		2021-09-27
Gregory Glendall		2021-09-27
Hannah Gardner		2021-09-27
Jennifer Mary Ham		
Lynn Sharon Myland		2019-11-12
SALLY JANE WHITTAKER		2013-01-21
Sonia Kundu		2021-09-27

Accounts

The Trails Trust

Registered Charity No. 1094139 www.thetrailstrust.org.uk

The Charity that creates, improves and preserves access to the countryside for all - on foot, bicycle, ridden and driven horse and disabled conveyance.

Patrons : The Lord Hylton, The Rt Hon the Lord Waldegrave of North Hill PC. President : Angela Yeoman OBE DL

Trustee Report for the year ended March 31 2025

The trustees for this year were: Jennifer Mary Ham, Sally Whittaker, Paul J Hooper OBE, Hannah Gardner, Greg Glendell, Fiona Powell, Miranda Fyfe, Andrew Combes, Lachlan Wilson and Sonia Kundu. The TTT consultants were: Rachel Thompson and Lynn Myland. The work of The Trails Trust is to lobby for and provide green infrastructure routes for public access and biodiversity. This work has continued throughout 2024 – 25.

Partnership with Defra environment land management test and trial T159A

The test 'incentivising green infrastructure public access and biodiversity creation in land management' concluded and reported to DEFRA. 12 reports on access creation and improvement mechanisms explored and tested on participants and stakeholders, which included advice and guidance, payments, long term agreement and land management planning, will be uploaded to the newly revamped TTT website.

Lobbying national and local government for improved access

Lobbying for improved access for all has continued with the main focus being reversal of the planned 2031 cut-off date to record historic paths, amendments to some negative effects of the Deregulation Bill, access to forestry to be free for all users, responding to the social justice and land use consultations, for inclusion of equestrians in access travel plans and for new access either upgraded or created to be permanent, not permissive.

National Partnerships and forums

This year TTT joined the Outdoor For All campaign /forum, updates are being received with invitations to co-sign lobby letters. Engagement continued with the (Defra) Forum which focussed on the 15 minutes' walk to greenspace policy. Working with other organisations including British Horse Society and Cycling UK, Farming in Protected Landscapes panels supporting access projects, local access forums and Local Community Networks, continued.

Members and volunteers Forum

Regular member forums and advice and guidance, so that members and others are able to share information, process, good practice and issues, continue to be offered.

Access routes and infrastructure

A number of access routes have been achieved or are being worked on in various locations including Somerset (Mendips and Quantocks), Yorkshire Dales Coast to Coast, Suffolk carriage driving access, Greater Cambridge Partnership greenways projects, Devon circle proposal.

Report of the Trustees and Unaudited Financial Statements For The Year Ended March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and administrative details

Registered Company Number 03637593 (England and Wales)

Registered Charity Number 1094139

Registered Office Townsend Cottage, Townsend, Priddy, Wells, Somerset, BA5 3BP

Trustees: Jennifer Mary Ham, Sally Whittaker, Paul J Hooper OBE, Hannah Gardner, Greg Glendell, Fiona Powell, Miranda Fyfe, Andrew Combes, Lachlan Wilson, Sonia Kundu

Company Secretary Rachel Thompson MBE

Independent Examiner Nordic Accountancy Limited (Rick Tobiasson)

Structure, governance and management

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Trustee Date

Independent Examiner's Report to the Trustees of The Trails Trust

I report on the accounts for the year.

Respective responsibilities of trustees and examiner: the charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386-387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394-395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed R Tobiasson Date

Accounting policies

Accounting Convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and reporting by Charities.

Incoming Resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended
Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs 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.

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.

Detailed Statement of Financial activities

	2025	2024
	£	
INCOMING RESOURCES		
Voluntary Income (DEFRA Contract)	45175.42	54978.9
Services (FiPL panel)	1000	0
Donations	0	0
Grants	1662	0
Subscriptions	997	957
TOTAL Activities for generating funds	48834.42	55935.9
Fundraising Events	0	0
Investment Income	0	
Deposit incoming interest	269.8	180.16
TOTAL incoming resources	**49104.22**	**56116.06**
RESOURCES EXPENDED		
Costs of generating voluntary income		
Facilitation (Defra T&T)	39175.42	60,978.90
Services (FiPL panel)	1000	0
Legal fees & bank charges	0	0
Trustee's expenses	0	0
IT	77.92	77.94
General expenses	389.38	158
Insurance	836.78	803.15
Maintenance	1662	0
Events	0	0
Project expenses	0	0
Total resources expended	**43141.5**	**62,017.99**
Net (expenditure)/income	**5962.72**	**-5901.93**

Statement of Financial Activities for the year ended 31 March 2025

	Unrestricted funds 2025	2024
(No restricted funds)		
Incoming Resources		
Voluntary Income	48834	55935.9
Activities for generating funds	0	0
Investment Income	270	180.16
Total Incoming Resources	**49104**	**56,116.06**
Resources Expended		
Costs of Generating Funds	0	0
Costs of Generating Voluntary Income	0	0
Governance Costs	0	0
Other resources expended	43141.5	62017.99
Total Resources Expended	**43141.5**	**62,017.99**
Net incoming / (outgoing) Resources	5963	-5,901.93
Reconciliation of Funds		
Funds brought forward	14429	20,331.53
TOTAL FUNDS CARRIED FORWARD	**£20,392**	**£14,429.60**

Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 Unrestricted Funds £
CURRENT ASSETS			
Prepayments & accrued income		0	0
Cash at Bank		20,392	14,429
Net current assets		20,392	14,429
Total assets less current liabilities		20,392	14,429
NET ASSETS		20,392	14,429
FUNDS			
Unrestricted funds		20,392	14,429
Restricted funds		0	0
TOTAL FUNDS		**20,392**	**14,429**

Balance Sheet (continued)

At 31 March 2025

There were no trustees’ remuneration or other benefits for the year ended 31 March 2025.

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

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with sections 386-387 of the Companies Act 2006 and 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 income and expenditure for each financial year in accordance with the requirements of sections 394-395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on **XX** and were signed on its behalf by

Trustee (Chairman)   Date

Independent Examiner's Report to the Trustees of The Trails Trust

I report on the accounts for the year.

Respective responsibilities of trustees and examiner: the charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386-387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394-395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed R Tobiasson Date 29/09/2025

Accounts

Please reply to: The Trails Trust Registered Office, Townsend Cottage, Townsend, Priddy, Wells BA5 3BP
Tel: 01749 871264 email trailstrust90@gmail.com

2023-2024 Trustee Report

The trustees for the year 2023- 2024 were Paul Hooper OBE (Chairman), Hannah Gardner (Vice Chairman), Jennifer Ham, Greg Glendell, Miranda Fyfe, Sally Whittaker, Fiona Powell, Andrew Combes, Sonia Kundu and Lachlan Wilson. The TTT consultants were: Rachel Thompson and Lynn Myland.

The work of The Trails Trust is to lobby for and provide green infrastructure routes for public access and biodiversity. This work has continued throughout 2023 – 24.

Partnership with Defra ELMs test and trial T159A

The main focus for this period has been the continuation of the environment land management test ‘incentivising green infrastructure public access and biodiversity creation in land management’. The TTT Mendip test team is working with landowner participants and stakeholders from private, public and third sectors to explore the advice and guidance framework and mechanisms, long term agreements and covenants, payments and blended finance that will be needed to enable landowners and land managers to plan, create and improve green infrastructure public access, with enhanced biodiversity in land management plans for their individual holdings. The test is due to complete later in 2024.

Lobbying for improved access

Lobbying national and local government for improved access for all has continued throughout the year. The main focus nationally has been reversal of the planned 2031 cut off date to record historic paths, amendments to some negative effects of the Deregulation Bill, for access to forestry to be free for all users and for new access either upgraded or created to be permanent, not permissive.

National Partnerships and forums

This year TTT joined the WCL Nature for everyone lobby campaign, the Access & Engagement (Defra) Forum which focussed on the 15 minutes’ walk to greenspace policy. TTT also continued working with other organisations including British Horse Society and Cycling UK, Farming in Protected Landscapes panels supporting access projects, local access forums and Local Community Networks.

Members and volunteers Forum

Throughout the year TTT continued to offer bi-monthly member forums and periodic railway path forums, so that members and others are able to share information, process, good practice and issues.

Access routes and infrastructure

A number of access routes have been achieved or are being worked on in various locations including:

- Somerset: local estate rides at Ammerdown, in Kilve a permissive bridle path and quiet lane initiative, Mendip Yeo Valley Trail, Strawberry line development, meeting with North Somerset ROW committee pursuant to bridleways (express) dedication near Clevedon.
- Yorkshire Dales: Yorkshire Dales Coast to Coast path multi user route on or within a 10 mile zone of the original Wainwright route.
- Suffolk: carriage driver permits to use the tracks in the local Forestry Commission woods.
- Greater Cambridge Partnership (12) greenways project issues with multi use and signage
- Devon circle proposal on land owned by Devon CC.

Paul J Hooper OBE Chairman

The Trails Trust

Registered Company Number: 03637593(England and Wales)
Registered Charity Number: 1094139

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2024
For
THE TRAILS TRUST

The Trails Trust

Contents of the Financial Statements

For the Year Ended 31 March 2024

The Trails Trust
Report of the Trustees
For the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number	03637593 (England and Wales)
Registered Charity Number	1094139
Registered Office	Townsend Cottage Townsend, Priddy Wells, Somerset BA5 3BP
Trustees	Jennifer Mary Ham Sally Whittaker Paul J Hooper OBE Hannah Gardner Greg Glendell Sonia Kundu Fiona Powell Lachlan Wilson Miranda Fyfe Andrew Combes
Company Secretary	Rachel Thompson MBE
Independent Examiner	Nordic Accountancy Limited (Rick Tobiasson)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Trustee Paul J Hooper OBE　　　Date

The Trails Trust

Independent Examiner's Report to the Trustees of
The Trails Trust

I report on the accounts for the year ended 31 March 2023 set out on pages five to nine.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
To state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386-387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394-395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed

Rick Tobiasson

The Trails Trust

Statement of Financial Activities
for the year ended 31 March 2024

		2024 Unrestricted Funds	**2024 Restricted Funds**	**2024 Total Funds**	**2023 Unrestricted Funds**	**2023 Restricted Funds**	**2023 Total Funds**
	Notes	**£**	**£**	**£**	**£**	**£**	**£**
Incoming Resources							
Incoming resources from generated funds							
Voluntary Income		55935.90	-	55935.90	60,946.50	-	60,946.50
Activities for generating funds	2	-	-	-	-	-	-
Investment Income	3	180.16	-	180.16	96.04	-	96.04
Total Incoming Resources		**56,116.06**	**-**	**56,116.06**	**61,042.54**	**-**	**61,042.54**
Resources Expended							
Costs of Generating Funds		-	-	-	-	-	-
Costs of Generating Voluntary Income		-	-	-	-	-	-
Governance Costs		-	-	-	-	-	-
Other resources expended					62,583.15	-	62,583.15
Total Resources Expended		**62,017.99**			**62,583.15**	**-**	**62,583.15**
Net incoming / (outgoing) Resources		**-5,901.93**			**-1,540.61**	**-**	**-1,540.61**
Reconciliation of Funds							
Total Funds brought forward		20,331.53		20,331.53	21,872.14		21,872.14
TOTAL FUNDS CARRIED FORWARD		**£14,429.60**			**£20,331.53**		**£20,331.53**

The notes form part of these financial statements.

The Trails Trust

Balance Sheet
as at 31 March 2024

		2024	2024	2024	2023	2023	2023
		Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**
	Notes	**£**	**£**	**£**	**£**	**£**	**£**
CURRENT ASSETS							
Prepayments & accrued income		-	-	-	-	-	-
Cash at Bank		14,429		14,429	20,331		20,331
NET CURRENT ASSETS		14,429		14,429	20,331		20,331
TOTAL ASSETS LESS CURRENT LIABILITIES		**14,429**		**14,429**	**20,331**		**20,331**
NET ASSETS		**14,429**		**14,429**	**20,331**		**20,331**
FUNDS							
Unrestricted funds		14,429		14,429	20,331		20,331
Restricted funds							
TOTAL FUNDS		**14,429**		**14,429**	**20,331**		**20,331**

The notes form part of these financial statements.

Balance Sheet (continued)
At 31 March 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with sections 386-387 of the Companies Act 2006 and 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 income and expenditure for each financial year in accordance with the requirements of sections 394-395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by

Paul J Hooper OBE
Trustee (Chairman)

The notes form part of the financial statements

ACCOUNTING POLICIES

Accounting Convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and reporting by Charities.

Incoming Resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended
Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs 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.

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.

ACTIVITIES FOR GENERATING FUNDS	2023	2024
	£	£
Fundraising events	0	0

INVESTMENT INCOME	2023	2024
	£	£
Deposit Account Interest	96	180

The notes form part of the financial statements

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2024.

	2023	2024
	£	£
Trustees' Expenses	-	-

STAFF COSTS	2023	2024
	£	£
Wages and salaries	-	-

MOVEMENT IN FUNDS

	At 01.04.23	Net movement in funds	At 31.03.24
	£	£	£
Unrestricted funds			
General fund	20,331	-5,901	14,429
Restricted funds			
Restricted funds	-		-
TOTAL FUNDS	**£20,331**		**£14,429**

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	56,116	62,017	5901
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	**£56,116**	**£62,017**	**-£5901**

The notes form part of the financial statements

		2024		**2023**
		£		£
INCOMING RESOURCES				
Voluntary Income (Contracts)		54978.90		59895.50
		0		0
Donations		0		0
Grants		0		0
Subscriptions		957		1051
Activities for generating funds		**55935.90**		**60946.4**
Fundraising Events		0		0
Investment Income				
Deposit incoming interest		180.16		96.04
Total incoming resources		**56116.06**		**61042.54**
RESOURCES EXPENDED				
Costs of generating voluntary income				
Sundries		0		0
Governance costs				
Legal fees & bank charges		0		0
Support Costs				
Management				
Trustee's expenses		0		0
IT		77.94		232.22
Expenses		158		30.98
Finance				
Insurance		803.15		924.45
Other				
Maintenance		0		0
Events		0		0
Project expenses		0		0
Consultancy Services		0		1900
Facilitation (Defra T&T)		60,978.90		59,495.50
Total resources expended		**62,017.99**		**62,583.15**
Net (expenditure)/income		**-5901.93**		**-1540.61**

The notes form part of the financial statements

The Trails Trust
Independent Examiner's Report to the Trustees of The Trails Trust

I report on the accounts for the year ended 31 March 2024 set out on pages five to nine.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
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Basis of the independent examiner's report
My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed
R Tobiasson
Rick Tobiasson

Accounts

The Trails Trust

Registered Charity No. 1094139 www.thetrailstrust.org.uk

The Charity that creates, improves and preserves access to the countryside for all - on foot, bicycle, ridden and driven horse and disabled conveyance.

Patrons : The Lord Hylton, The Rt Hon the Lord Waldegrave of North Hill PC. President : Angela Yeoman OBE DL

Trustee Report 2022 - 2023

The work of The Trails Trust is to lobby for and provide green infrastructure routes for public access and biodiversity. This work has continued throughout 2022 – 23 under the chairmanship of Paul J Hooper OBE.

Hannah Gardner was elected as Vice Chairman. The Board was also pleased to welcome three new trustees to the Trust during this period. These were Lachlan Wilson, Miranda Fyfe and Andrew Combes who individually bring legal, public access and railway path development expertise adding to the Board's skillset and expertise.

During the period the Board has:

- Introduced bi-monthly member forums and periodic railway path forums, so that members and others are able to share information, process, good practice and issues.
- Responded to, lobbied on or joined a number of National campaigns, forums and consultations including:
  - Government response to Julian Glover Protected Landscapes
  - Access and Engagement with Nature Forum
  - Nature for everyone campaign Wildlife & Countryside Link (TTT has become an informal member)
  - Definitive Map cut off 2026, stakeholder working group and deregulation bill
  - Levelling Up Bill

Individual Members of the Board are also involved with:

- Working with other access groups on a local and national level particularly the British Horse Society and Cycling UK
- Farming in Protected Landscapes panels and projects
- Local access forums
- Local Community Networks

Defra ELMs contract

TTT has been successful in achieving a contract for a second Test and Trial 159A valued at £160,000. The test is designed around the processes, mechanisms and advice & guidance required to help landowners and land managers 'layer' access into land management plans. (The test commenced in July 2022 and will run until June 2024

Access routes and infrastructure

A number of access routes have been achieved or are being worked on in various locations including

- Somerset: local estate rides at Ammerdown, in Kilvea permissive bridle path and quiet lane initiative, Mendip Yeo Valley Trail, Strawberry line development.
- Yorkshire Dales: Yorkshire Dales Coast to Coast path multi user route on or within a 10 mile zone of the original Wainwright route.
- Suffolk: carriage driver permits to use the tracks in the local Forestry Commission woods.
- Greater Cambridge Partnership (12) greenways project issues with multi use and signage

New infrastructure - Access bridges – Andrew Combes has developed a cost-effective new bridge, details are being circulated to local highway authorities.

Papers and training

A facts & figures carriage driving paper has been produced and is intended to be included on the TTT website when planned work to the site has been concluded (planned for 2024).

Volunteer training for Somerset Rail2trail was undertaken to assist volunteers with approaches to landowners.

The Trails Trust looks forward positively to the next year 2023 – 2024 with a strong and hard-working Board.

Paul J Hooper OBE Chairman

The Trails Trust

Registered Company Number: 03637593(England and Wales)
Registered Charity Number: 1094139

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2023
For
THE TRAILS TRUST

The Trails Trust

Contents of the Financial Statements

For the Year Ended 31 March 2023

The Trails Trust
Report of the Trustees
For the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number	03637593 (England and Wales)
Registered Charity Number	1094139
Registered Office	Townsend Cottage Townsend, Priddy Wells, Somerset BA5 3BP
Trustees	Jennifer Mary Ham Sally Whittaker Paul J Hooper OBE Hannah Gardner Greg Glendell Sonia Kundu Fiona Powell Lachlan Wilson (appointed Nov 2022) Miranda Fyfe (appointed Nov 2022) Andrew Combes (appointed March 2023)
Company Secretary	Rachel Thompson MBE
Independent Examiner	Priddy Accountancy Ltd (Rick Tobiassen)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Trustee Paul J Hooper OBE Date 30/09/2023

The Trails Trust

Independent Examiner's Report to the Trustees of
The Trails Trust

I report on the accounts for the year ended 31 March 2023 set out on pages five to nine.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
To state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386-387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394-395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed
R Tobiasson

The Trails Trust

Statement of Financial Activities
for the year ended 31 March 2023

		2023	2023	2023	2022	2022	2022
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
	Notes	£	£	£	£	£	£
Incoming Resources							
Incoming resources from generated funds							
Voluntary Income		60,946.50	-	60,946.50	26,458.45	-	26,458.45
Activities for generating funds	2	-	-	-	-	-	-
Investment Income	3	96.04	-	96.04	71.48	-	71.48
Total Incoming Resources		**61,042.54**	**-**	**61,042.54**	**26,529.93**	**-**	**26,529.93**
Resources Expended							
Costs of Generating Funds							
Costs of Generating Voluntary Income		-	-	-	-	-	-
Governance Costs		-	-	-	-	-	-
Other resources expended		62,583.15	-	62,583.15	23,031.80	-	23,031.80
Total Resources Expended		62,583.15	-	62,583.15	**23,031.80**	**-**	**23,031.80**
Net incoming / (outgoing) Resources		**-1,540.61**	**-**	**-1,540.61**	**3,498.13**	**-**	**3,498.13**
Reconciliation of Funds							
Total Funds brought forward		21,872.14		21,872.14	18,374.01		18,374.01
TOTAL FUNDS CARRIED FORWARD		**£20,331.53**		**£20,331.53**	**21,872.14**		**21,872.14**

The notes form part of these financial statements.

The Trails Trust

Balance Sheet
as at 31 March 2023

		2023	2023	2023	2022	2022	2022
		Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**
	Notes	**£**	**£**	**£**	**£**	**£**	**£**
CURRENT ASSETS							
Prepayments & accrued income		-	-	-	-	-	-
Cash at Bank		20,331		20,331	21,872		21872
NET CURRENT ASSETS		20,331		20,331	21,872		21,872
TOTAL ASSETS LESS CURRENT LIABILITIES		20,331		20,331	21,872		21,872
NET ASSETS		**20,331**		20,331	**21,872**		**21,872**
FUNDS							
Unrestricted funds		20,331		**20,331**	21,872		21,872
Restricted funds							
TOTAL FUNDS		20,331		**20,331**	21,872		21,872

The notes form part of these financial statements.

Balance Sheet (continued)
At 31 March 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
Ensuring that the charitable company keeps accounting records that comply with sections 386-387 of the Companies Act 2006 and
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 income and expenditure for each financial year in accordance with the requirements of sections 394-395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by

Paul J Hooper OBE
Trustee (Chairman)

The notes form part of the financial statements

ACCOUNTING POLICIES

Accounting Convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and reporting by Charities.

Incoming Resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended
Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs 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.

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.

ACTIVITIES FOR GENERATING FUNDS		
	2022	2023
	£	£
Fundraising events	0	0

INVESTMENT INCOME	2022	2023
	£	£
Deposit Account Interest	71	96

The notes form part of the financial statements

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2022.

	2022	2023
	£	£
Trustees' Expenses	-	-

STAFF COSTS	2022	2023
	£	£
Wages and salaries	-	-

MOVEMENT IN FUNDS

	At 01.04.22	Net movement in funds	At 31.03.23
	£	£	£
Unrestricted funds			
General fund	21,872	-1,541	20,331
Restricted funds			
Restricted funds	-		-
TOTAL FUNDS	**21,872**		**20,331**

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	61.042	62,583	3498
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	**61,042**	**62,583**	**-1,541**

The notes form part of the financial statements

	2023	2022
	£	£
INCOMING RESOURCES		
Voluntary Income (Contracts)	59895.50	18308
	0	0
Donations	0	7035
Grants	0	0
Subscriptions	1051	1115
Activities for generating funds	**60946.4**	**26458**
Fundraising Events	0	0
Investment Income		
Deposit incoming interest	96.04	71
Total incoming resources	**61042.54**	**26529**
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sundries	0	0
Governance costs		
Legal fees & bank charges	0	7
Support Costs		
Management		
Trustee's expenses	0	0
IT	232.22	196
Expenses	30.98	185
Finance		
Insurance	924.45	947
Other		
Maintenance	0	1160
Events	0	0
Project expenses	0	0
Consultancy Services	1900	0
Facilitation (Defra T&T)	59,495.50	20,536
Total resources expended	**62,583.15**	**23,031**
Net (expenditure)/income	**-1540.61**	**3498**

The notes form part of the financial statements

The Trails Trust

Independent Examiner's Report to the Trustees of The Trails Trust

I report on the accounts for the year ended 31 March 2023 set out on pages five to nine.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

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have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed
R Tobiasson

Accounts

The Trails Trust

Registered Charity No. 1094139 www.thetrailstrust.org.uk

The Charity that creates, improves and preserves access to the countryside for all - on foot, bicycle, ridden and driven horse and disabled conveyance.

Patrons : The Lord Hylton, The Rt Hon the Lord Waldegrave of North Hill PC. President : Angela Yeoman OBE DL

Please reply to: The Trails Trust Registered Office, Townsend Cottage, Townsend, Priddy, Wells BA5 3BP
Tel: 01749 871264 email trailstrust90@gmail.com

Report of the Trustees for the year ended March 31st 2022

The trustees are pleased to report that the Trust has continued in the furtherance of its objectives during this period. The charitable objectives of The Trails Trust are:

'For the benefit of the public to promote the protection, restoration and improvement of existing bridleways, byways and other public rights of way, and the addition of new bridleways, byways or other public rights of way, in the interests of social welfare and with a view to improving the conditions of life of the public'.

<u>Agricultural Transition from EU Common Agriculture Policy to Environmental Land Management Scheme (ELMs).</u>

TTT reported on The Mendip ELMs Test 159 'How to incentivise green infrastructure access & biodiversity creation' grant funded by Defra (value £87,000).

TTT and the team designed and surveyed a permanent multi- use network (Rights of Way Improvement Plan) for the Mendip test area, interviewed fifty landowner and land manager participants using an aspirational route access and biodiversity report and questionnaire to ascertain participant willingness to create / improve public access and biodiversity across land holdings report here http://www.thetrailstrust.org.uk/pages/downloads.php.

Having established a strong willingness amongst participants to engage with public access and biodiversity TTT approached Defra to bid for a second follow on test in Landscape Recovery programme. Throughout 2021 – 2022 TTT has been working on test 159A proposal **'**Incentivising green infrastructure public access and biodiversity creation in land management'. This test (value £159,000) will explore the advice and guidance framework and mechanisms, long term agreements and covenants, payments and blended finance that will be needed to enable landowners and land managers to plan, create and improve green infrastructure public access, with enhanced biodiversity in land management plans for their individual holdings. The team and participants will also deliver best practice and landscape scale management plans. This test will report in 2023 – 2024

Farming in Protected Landscape (FiPL) scheme.

TTT has supported members and trustees involved in FiPL in their areas which have seen the development of some useful permissive bridleways.

National consultations, campaigns and forums - In 2021 / 2022 TTT has

- Responded to the Government's Julian Glover landscape review.
- Featured on Country File – focusing in the ELMs test and TTT negotiation strategy.
- Met with The Rt Hon Lord Benyon Parliamentary Under Secretary of State at Defra to discuss the land management scheme, rights of way improvement plans, the future of historic ways / 2026 cut-off date.
- Campaigned successfully for the abolition of the Definitive Map 2026 cut off for historic right of way claims – thereby saving miles of green lanes and other routes
- Joined forces with the Nature for Everyone national campaigns.
- Working with Natural England to develop the use of CROW Act 2000 s16 dedications for linear routes – particularly advantageous for railway path projects and in woodland.
- Campaigned successfully for a seat on Defra's national access and engagement with nature forum.
- Worked collaboratively with a number of user groups and organisations (notably Cycling UK, Disabled Ramblers, BHS, historic railway estate) on local and national rights of way projects and issues such as Outdoor Access Alliance, Chew Valley Lake Trail, Strawberry Line.
- Responded to a number of road developments such as A38 and Banwell Bypass in Somerset.
- Supported TTT members and other organisations through on-line advice and discussion forums including Essex bridleways, Stratford and Mendip Councils, Rail to Trail project.
- Supporting several TTT members who have become active in their local access forums, campaigning for improved access in their areas.
- Maintained an online presence through website, Facebook and twitter.
- Started to develop a 'body of knowledge' which could include useful videos, webinars (e.g. BHS), links etc which could be offered to members.
- Started to develop landowner negotiation toolbox / handbook – this work continues in the ELM 159A test work.

Trustees

The trustees for 2021 – 2022 were Paul Hooper OBE (Chairman), Sally Whittaker, Jennifer Ham, Lynn Myland, Greg Glendell, Fiona Powell, Sonia Kundu and Hannah Gardner. Rachel Thompson MBE continues as development and administration officer. The Board was very sorry to say goodbye to retiring trustee and rights of way officer Sheila Petherbridge and thank her for her extraordinary work in supporting TTT for so many years.

Anyone interested in serving as a trustee should register their interest by writing to TTT at trailstrust90@gmail.com

With best wishes and thanks to all our members for their continuing hard work and support

Paul J Hooper OBE for the Board of Trustees

The Trails Trust

Registered Company Number: 03637593(England and Wales)
Registered Charity Number: 1094139

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2022
For
THE TRAILS TRUST

The Trails Trust

Contents of the Financial Statements

For the Year Ended 31 March 2022

The Trails Trust
Report of the Trustees
For the Year Ended 31 March 2022

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number	03637593 (England and Wales)
Registered Charity Number	1094139
Registered Office	Townsend Cottage Townsend, Priddy Wells, Somerset BA5 3BP
Trustees	Jennifer Mary Ham Sheila Petherbridge (retired 27/09/2021) Sally Whittaker Lynn Myland Paul J Hooper OBE Hannah Gardner (appointed 27/09/2021 Greg Glendell (appointed 27/09/2021) Sonia Kundu (appointed 27/09/2021 Fiona Powell (appointed 27/09/21)
Company Secretary	Rachel Thompson MBE
Independent Examiner	Priddy Accountancy Ltd (Rick Tobiassen)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Trustee Paul J Hooper OBE   Date 26/09/2022

Independent Examiner's Report to the Trustees of The Trails Trust

I report on the accounts for the year ended 31 March 2022 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386-387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394-395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed R Tobiasson 28/09/22

The Trails Trust

Statement of Financial Activities
for the year ended 31 March 2022

		2022	2022	2022	2021	2021	2021
		Unrestricted	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
		Funds	**Funds**	**Funds**	**Funds**	**Funds**	**Funds**
	Notes	**£**	**£**	**£**	**£**	**£**	**£**
Incoming Resources							
Incoming resources from generated funds							
Voluntary Income		26,458.45	-		80250	-	80250
Activities for generating funds	2	-	-	-	-	-	-
Investment Income	3	71.48	-	71.48	98.15	-	98.15
Total Incoming Resources		**26,529.93**	**-**		**80348**	**-**	**80348**
Resources Expended							
Costs of Generating Funds							
Costs of Generating Voluntary Income		-	-	-	-	-	-
Governance Costs		-	-	-	-	-	-
Other resources expended		23,031.80	-	23,031.80	74223	-	74223
Total Resources Expended		**23,031.80**	**-**	**23,031.80**	**74223**	**-**	**74223**
Net incoming / (outgoing) Resources		**3498.13**	**-**	**3498.13**	**6125**	**-**	**6125**
Reconciliation of Funds							
Total Funds brought forward		18,374.01		18374.01	12249		12249
TOTAL FUNDS CARRIED FORWARD		**21,872.14**		**21,872.14**	**18374**		**18374**

The notes form part of these financial statements.

The Trails Trust

Balance Sheet
as at 31 March 2022

		2022	2022	2022	2021	2021	2021
		Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**
	Notes	**£**	**£**	**£**	**£**	**£**	**£**
CURRENT ASSETS							
Prepayments & accrued income		-	-	-	-	-	-
Cash at Bank		21,872		21872	18374		18374
NET CURRENT ASSETS		21,872		21,872	18374		18374
TOTAL ASSETS LESS CURRENT LIABILITIES		21,872		21,872	18374		18374
NET ASSETS		**21,872**		**21,872**	**18374**		**18374**
FUNDS							
Unrestricted funds		21,872		21,872	18374		**18374**
Restricted funds							
TOTAL FUNDS		21,872		21,872	18374		**18374**

The notes form part of these financial statements.

Balance Sheet (continued)
At 31 March 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
Ensuring that the charitable company keeps accounting records that comply with sections 386-387 of the Companies Act 2006 and
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 income and expenditure for each financial year in accordance with the requirements of sections 394-395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by

Paul J Hooper OBE
Trustee (Chairman)

The notes form part of the financial statements

ACCOUNTING POLICIES

Accounting Convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and reporting by Charities.

Incoming Resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended
Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs 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.

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.

ACTIVITIES FOR GENERATING FUNDS

	2021	2022
	£	£
Fundraising events	0	0

INVESTMENT INCOME	2021	2022
	£	£
Deposit Account Interest	98	71

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2022.

	2021	2022
	£	£
Trustees' Expenses	-	-

STAFF COSTS	2021	2022
	£	£
Wages and salaries	-	-

MOVEMENT IN FUNDS

	At 01.04.21	Net movement in funds	At 31.03.22
	£	£	£
Unrestricted funds			
General fund	18,374	3,498	21,872
Restricted funds			
Restricted funds	-		-
TOTAL FUNDS	**18,374**		**21,872**

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,529	23,031	3498
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	**26,529**	**23,031**	**3498**

The notes form part of the financial statements

	2022	2021
	£	£
INCOMING RESOURCES		
	18308	
Voluntary Income		71493
Gifts	0	0
Donations	7035	7800
Grants	0	0
Subscriptions	1115	957
	26458	**80250**
Activities for generating funds		
Fundraising Events	0	0
Consultancy and Sales of Publications	0	0
Investment Income		
Deposit incoming interest	71	98
Total incoming resources	**26529**	**80348**
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sundries	0	0
Governance costs		
Legal fees & bank charges	7	0
Support Costs		
Management		
Trustee's expenses	0	0
Administration Costs	121	60
Advertising	0	0
IT	185	**733**
Expenses		
Finance		
Insurance	947	**942**
Other		
Maintenance	1160	**130**
Events	0	0
Project expenses		
Website Costs	75	**165**
Project Officer Fee		0
Project Services	20536	72193
Project Expenses		
Total resources expended	**23031**	**74223**

The notes form part of the financial statements

Net (expenditure)/income	**3498**	**5192**

The notes form part of the financial statements

Independent Examiner's Report to the Trustees of The Trails Trust

I report on the accounts for the year ended 31 March 2022 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386-387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394-395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed

Accounts

THE TRAILS TRUST

Registered Charity No. 1094139
www.thetrailstrust.org.uk

The Charity that creates access to the countryside for all - on foot, bicycle or by horse

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Annual Report of the Trustees for the year ended March 31st 2021

The trustees are pleased to report that the Trust has continued in the furtherance of its objectives during this period. The charitable objectives of The Trails Trust are:

'For the benefit of the public to promote the protection, restoration and improvement of existing bridleways, byways and other public rights of way, and the addition of new bridleways, byways or other public rights of way, in the interests of social welfare and with a view to improving the conditions of life of the public'.

<u>Agricultural Transition from EU Common Agriculture Policy to Environmental Land Management Scheme (ELMs).</u>

This year was almost entirely taken up by working in partnership with Government via the Department for Environment Food & Rural Affairs. TTT facilitated The Mendip ELMs Test 159 'How to incentivise green infrastructure access & biodiversity creation'. This Test is informing the Defra Tests and Trials programme on landowner' opinions on the barriers to creating or enhancing new access with biodiversity measures, the potential valuation for access improvements and access creation (based on a community rights of way improvement aspirational route across their land), willingness to collaborate with others, what advice will be needed, how a future scheme could incorporate access into a future ELMs plan on their holding.

The team designed and surveyed a network (Rights of Way Improvement Plan) of over 100 routes in the Mendip test area and interviewed fifty landowner and land manager participants using an aspirational route access and biodiversity report, questionnaire and option lists designed by the team, to ascertain participant willingness to permanently create the multi-use (for horse, bicycle, foot, disable vehicle) aspirational route and improve existing routes across their land holding.

TTT would like thank the Mendip Test Team members - local agricultural consultants Mike Clements and Mike House, Natural England principal access Pippa Langford, Tim Haselden and Jim Hardcastle from the Mendip Hills AONB unit, Dr Kelly Davis and TTT trustee Lynn Myland and TTT facilitators Rachel Thompson and Jo Piper (who unfortunately had to retire due to family reasons) for their commitment to the test.

TTT would also like to thank TTT member Dr Janice Bridger and Anthony Gibson OBE for peer reviewing the report.
The report can be found here http://www.thetrailstrust.org.uk/pages/downloads.php

Other work

TTT has continued to cooperate and work with

- local Somerset Equestrian Access organisations in county wide British Horse Society meetings (there being no BHS county bridleways officer).
- Somerset County Council Rights of Way Department access and Definitive Map modification meetings and Somerset access group meetings
- Mendip District Council on its work to deliver the network of active travel greenways / cycle routes across the District.
- Local groups and projects including the Strawberry Line (Cheddar to Wells), Wedmore safe route to school project, Bristol Water recreational trail around Chew Valley Lake.
- Mendip Hills AONB – representing all access users to the partnership.
- Mendip Bridleways and Byways Association on various projects including the replacement of the fence along Gales Lane bridleway.
- The Avon and Somerset Police Community Trust- working to ensure that applications for support for rights of way / cycleways upkeep are also defined as multiuser paths.

Nationally

- Lobbying for public access and for a review of the proposed 2026 cut off of the recording of historic rights of way continued on a national level often in partnership with other organisations such as the British Horse Society, Cycling UK, Byway and Bridleway Trust and the National Federation of Bridleway Associations and through the Horse Access Campaign UK network.
- Representation through a joint seat shared with BHS on the Sustrans (National Cycle Network - NCN) southern committee has continued thanks to TTT member Dr Janice Bridger. This work will hopefully result in more of the off road NCN being opened to equestrians.
- Supporting various local groups with projects and ideas including in Ireland.
- A ZOOM discussion forum has been set up for TTT members to share project and lobbying ideas and opportunities. Thanks to member Greg Glendell for facilitating these.

Trustees

The current Management Board of trustees are Paul Hooper OBE (Chairman), Sally Whittaker, Jennifer Ham, Sheila Petherbridge and Lynn Myland. Rachel Thompson MBE continues as development and administration officer. The Board was very sorry to say goodbye to retiring trustees Keith and Amy Reynolds and thank them for their work in supporting TTT since 2013.

Anyone interested in serving as a trustee should register their interest by writing to TTT at trailstrust90@gmail.com

With best wishes and thanks to all our members for their continuing hard work and support of TTT

Paul J Hooper OBE for the Board of Trustees

The Trails Trust

Registered Company Number: 03637593(England and Wales)
Registered Charity Number: 1094139

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2021
For
THE TRAILS TRUST

The Trails Trust

Contents of the Financial Statements
For the Year Ended 31 March 2021

The Trails Trust

Report of the Trustees
For the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number	03637593 (England and Wales)
Registered Charity Number	1094139
Registered Office	Townsend Cottage Townsend, Priddy Wells, Somerset BA5 3BP
Trustees	Jennifer Mary Ham Sheila Petherbridge Sally Whittaker Amy Reynolds (retired 26/01/21) Keith Reynolds (retired 26/01/21) Lynn Myland Paul J Hooper OBE (appointed 26/01/21)
Company Secretary	Rachel Thompson MBE
Independent Examiner	Priddy Accountancy Ltd (Rick Tobiassen)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Trustee Paul J Hooper OBE Date 27/09/2021

The Trails Trust

Independent Examiner's Report to the Trustees of
The Trails Trust

I report on the accounts for the year ended 31 March 2021 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Sections 386-387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394-395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed R Tobiassen

The Trails Trust

Statement of Financial Activities
for the year ended 31 March 2021

		2021	2021	2021	2020	2020	2020
		Unrestricted	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
		Funds	**Funds**	**Funds**	**Funds**	**Funds**	**Funds**
	Notes	**£**	**£**	**£**	**£**	**£**	**£**
Incoming Resources							
Incoming resources from generated funds							
Voluntary Income		80250	-	80250	8840	-	8840
Activities for generating funds	2	-	-	-	-	-	-
Investment Income	3	98.15	-	98.15	94	-	94
Total Incoming Resources		**80348**	**-**	**80348**	**8934**	**-**	**8934**
Resources Expended							
Costs of Generating Funds							
Costs of Generating Voluntary Income		-	-	-	-	-	-
Governance Costs		-	-	-	-	-	-
Other resources expended		74223	-	74223	3742	-	3742
Total Resources Expended		**74223**	**-**	**74223**	**3742**	**-**	**3742**
Net incoming / (outgoing) Resources		**6125**	**-**	**6125**	**5192**	**-**	**5192**
Reconciliation of Funds							
Total Funds brought forward		12249		12249	7057		7057
TOTAL FUNDS CARRIED FORWARD		**18374**		**18374**	**12249**		**12249**

The notes form part of these financial statements.

The Trails Trust

Balance Sheet
as at 31 March 2021

		2021	2021	2021	2020	2020	2020
		Unrestricted Funds	**Restricted Funds**	**Total Funds**	**Unrestricted Funds**	**Restricted Funds**	**Total Funds**
	Notes	**£**	**£**	**£**	**£**	**£**	**£**
CURRENT ASSETS							
Prepayments & accrued income		-	-	-	-	-	-
Cash at Bank		18374		18374	12249		12249
NET CURRENT ASSETS		18374		18374	12249		12249
TOTAL ASSETS LESS CURRENT LIABILITIES		18374		18374	12249		12249
NET ASSETS		**18374**		**18374**	**12249**		**12249**
FUNDS							
Unrestricted funds		18474		**18474**	12249		**12249**
Restricted funds							
TOTAL FUNDS		18374		**18374**	12249		**12249**

The notes form part of these financial statements.

Balance Sheet (continued)
At 31 March 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The trustees have not required the charitable company to obtain an audit of it’s financial statements for the year ended 31 March 2021 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
Ensuring that the charitable company keeps accounting records that comply with sections 386-387 of the Companies Act 2006 and
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 income and expenditure for each financial year in accordance with the requirements of sections 394-395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 27/09/21 and were signed on its behalf by

Paul J Hooper OBE
Trustee (Chairman)

The notes form part of the financial statements

ACCOUNTING POLICIES

Accounting Convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and reporting by Charities.

Incoming Resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended
Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs 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.

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.

ACTIVITIES FOR GENERATING FUNDS	2020	2021
	£	£
Fundraising events	0	0

INVESTMENT INCOME	2020	2021
	£	£
Deposit Account Interest	94	98

The notes form part of the financial statements

TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2021.

	2020	2021
	£	£
Trustees' Expenses	-	-

STAFF COSTS	2020	2021
	£	£
Wages and salaries	-	-

MOVEMENT IN FUNDS

	At 01.04.20	Net movement in funds	At 31.03.21
	£	£	£
Unrestricted funds			
General fund	12249	6125	18374
Restricted funds			
Restricted funds	-		-
TOTAL FUNDS	**12249**		**18374**

Net movement in funds, included in the above are as follows:

	Incoming Resources	Resources Expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	80348	74223	6125
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	**80348**	**74223**	**6125**

	2021	2020
	£	£
INCOMING RESOURCES		
Voluntary Income	71493	0
Gifts	0	0
Donations	7800	7849
Grants	0	0
Subscriptions	957	991
	80250	**8840**
Activities for generating funds		
Fundraising Events	0	0
Consultancy and Sales of Publications	0	0
Investment Income		
Deposit incoming interest	98	94
Total incoming resources	**80348**	**8934**
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sundries	0	0
Governance costs		
Legal fees & bank charges	0	0
Support Costs		
Management		
Trustee's expenses	0	0
Administration Costs	60	209
Advertising	0	0
IT	733	0
Expenses	***793***	209
Finance		
Insurance	942	843
Other		
Maintenance	130	0
Events	0	0
Project expenses		
Website Costs	165	190
Project Officer Fee	0	2500
Project Services	**£72,193**	0
Project Expenses		
Total resources expended	**74223**	**3742**
Net (expenditure)/income	**6125**	**5192**

The notes form part of the financial statements

The notes form part of the financial statements

Independent Examiner's Report to the Trustees of
The Trails Trust

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Signed R Tobiassen