



# The Trails Trust

Registered Charity No. 1094139 [www.thetrailstrust.org.uk](http://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)

Trustees: Chairman – Paul Hooper OBE, Vice Chairman- Hannah Gardner BSc (Hon), MSc, CEnv, MRICS, Miranda Fyfe MA Cantab, Greg Glendell, Jennifer Ham BHSI MAE, Sonia Kundu, Fiona Powell, Sally Whittaker, Lachlan Wilson BA Oxon, Andrew Combes, Consultants: Lynn Myland, Rachel Thompson MBE

Company Secretary: Rachel Thompson MBE. Registered Company Address: Townsend Cottage, Townsend, Priddy, Wells BA5 3BP

## **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**

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**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
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## **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**

		<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>							
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
<b>Total Incoming Resources</b>		<b>61,042.54</b>	<b>-</b>	<b>61,042.54</b>	<b>26,529.93</b>	<b>-</b>	<b>26,529.93</b>
<b>Resources Expended</b>							
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
<b>Total Resources Expended</b>		<b>62,583.15</b>	<b>-</b>	<b>62,583.15</b>	<b>23,031.80</b>	<b>-</b>	<b>23,031.80</b>
<b>Net incoming / (outgoing) Resources</b>		<b>-1,540.61</b>	<b>-</b>	<b>-1,540.61</b>	<b>3,498.13</b>	<b>-</b>	<b>3,498.13</b>
Reconciliation of Funds							
Total Funds brought forward		21,872.14		21,872.14	18,374.01		18,374.01
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£20,331.53</u></b>		<b><u>£20,331.53</u></b>	<b><u>21,872.14</u></b>		<b><u>21,872.14</u></b>

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	£	£	£	£	£	£
<b>CURRENT ASSETS</b>							
Prepayments & accrued income		-	-	-	-	-	-
Cash at Bank		<u>20,331</u>		<u>20,331</u>	<u>21,872</u>		<u>21,872</u>
<b>NET CURRENT ASSETS</b>		<u>20,331</u>		<u>20,331</u>	<u>21,872</u>		<u>21,872</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>20,331</u>		<u>20,331</u>	21,872		21,872
<b><u>NET ASSETS</u></b>		<b><u>20,331</u></b>		<u>20,331</u>	<b><u>21,872</u></b>		<b><u>21,872</u></b>
<b>FUNDS</b>							
Unrestricted funds		20,331		<b><u>20,331</u></b>	21,872		21,872
Restricted funds							
<b>TOTAL FUNDS</b>		20,331		<b><u>20,331</u></b>	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
	£	£	£
<b>Unrestricted funds</b>			
General fund	21,872	-1,541	20,331
<b>Restricted funds</b>			
Restricted funds	-	-	-
<b>TOTAL FUNDS</b>	<b>21,872</b>		<b>20,331</b>

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

	Incoming Resources	Resources Expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	61,042	62,583	3498
<b>Restricted funds</b>			
Restricted funds	-	-	-
<b>TOTAL FUNDS</b>	<b>61,042</b>	<b>62,583</b>	<b>-1,541</b>

The notes form part of the financial statements

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

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## **The Trails Trust**

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

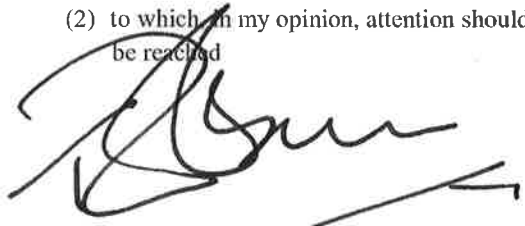
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