



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

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.

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

TTT is a Company limited by Guarantee registered in England and Wales No 3637593.

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

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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
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Company Secretary	Rachel Thompson MBE
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Independent Examiner	Nordic Accountancy Limited (Rick Tobiasson)
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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	2024	2024	2023	2023	2023
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	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		<u>£14,429.60</u>			<u>£20,331.53</u>		<u>£20,331.53</u>

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		<u>14,429</u>		<u>14,429</u>	<u>20,331</u>		<u>20,331</u>
NET CURRENT ASSETS		<u>14,429</u>		<u>14,429</u>	<u>20,331</u>		<u>20,331</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,429</u>		<u>14,429</u>	<u>20,331</u>		<u>20,331</u>
<u>NET ASSETS</u>		<u>14,429</u>		<u>14,429</u>	<u>20,331</u>		<u>20,331</u>
FUNDS							
Unrestricted funds		14,429		14,429	20,331		<u>20,331</u>
Restricted funds							
TOTAL FUNDS		<u>14,429</u>		<u>14,429</u>	<u>20,331</u>		<u>20,331</u>

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

The Trails Trust

	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
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Signed
R. Tobiasson
Rick Tobiasson

The Trails Trust