

**Embercombe - a company limited by guarantee**

**Annual Report**

**Period Ended 31 December 2022**

Company Registration Number 05943952

Charity Registration Number 1116793

## **TRUSTEES ANNUAL REPORT**

The Trustees, who are also directors for the purposes of company law, submit their report and the unaudited financial statements of the Trust for the period ended 31 December 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts, and comply with the Company's Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), which was published on 16 July 2014. This report includes the Directors Report as required by Company Law.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company number: 5943952 (England and Wales)

Registered Charity Number: 1116793

Registered Office: Embercombe, Higher Ashton, Exeter, Devon EX6 7QT

### **Trustees**

Jacqueline Tallett – appointed November 2021

Emma Johnston-Donne – appointed February 2022

Anand Punja – appointed February 2022

Katherine Allso – appointed February 2022

Mark Turner – appointed February 2022 – resigned July 2022

Thomas Pritchard – appointed February 2022 – resigned November 2022

James Hicks – appointed February 2022 – resigned November 2022

Jacqueline Davis – appointed November 2019 – resigned November 2022

### **Bankers**

The Co-Operative Bank - Skelmersdale WN8 6WT

The objects of the company are to promote all purposes which are charitable under the laws of England and Wales.

## Governing Document

Embercombe is a charitable company limited by guarantee, having no share capital, incorporated under the Companies Act and governed in accordance with the Memorandum and Articles of Association dated 22 September 2006 and amended October 2015. It is a registered charity.

## Chairs Report

The work of 2022 has been focused on creating a stable base for the charity to reset its strategic objectives and focus on aligning those objectives with what we call the beating heart of Embercombe. We have made many changes to Embercombe this year; some will continue into 2023.

Amongst the difficulty of change have emerged new shoots of growth. The deficit from last year of £214,165 has been reduced to a deficit of £9,881. The deficit has been driven by improving governance and control and deep dives into the expenditure base. This stability will allow us to focus on growing in a controlled way and expanding our activities at a difficult economic time.

The work we are undertaking is focused on solving several critical problems in society today:

**Disconnection from nature:** People spend less time outdoors and do not feel a sense of belonging in the natural world.

**Environmental destruction:** Society continues to damage ecosystems, drive species extinct, and exhaust natural resources.

**Purposelessness:** Many feel aimless and need more meaning and fulfilment in the busy modern world.

We have aligned ourselves to these problems in the courses and development we offer; we believe in the importance of reconnection with the land, ourselves, and each other. Our approach through what we call the twin trail is now forming our future vision and the direction the charity is moving. We have emerged from the last two years stronger than we have ever been and are confident that the charity will continue to flourish in the coming years.

We have focused all programs and venue hires around the tenants our charity has embedded itself in. The team will add new courses over the next three years, and we are excited to be developing online course offerings to expand our reach and help those unable to attend our venue in person.

We continue to be thankful to be in a position where we can make a difference, being part of a growing community of like-minded people working with our Board of Trustees to carry the Trust forward.

## **Reserves**

The Board has over the last year monitored the reserve position closely, keeping cash flow forecast and expenditure under constant review. Our reserve policy going forward is to increase and maintain reserves at 6 times the monthly operating cost of the organisation.

The Charity's reserves position at the year-end was as follows:

<b>Reserve</b>					<b><u>FY2022</u></b>	<b><u>FY21-22</u></b>
Unrestricted Funds - Reserves					(145,810)	(116,506)
Fixed Assets					1,135,910	1,158,116
Restricted Funds					53,116	11,487
Endowment Funds					914,993	914,993
Total					1,958,209	1,968,090
Annual operating expenditure					332,367	459,853
Ratio of reserves to annual operating expenditure					0.17	0.24

*(Endowment Funds – The endowment represents the gift of the freehold property to the charity together with expenditure by the previous trust on the property at Embercombe, prior to the company being formed)*

## **Small Company Provisions**

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

The annual report was Approved by the Trustees of the charity and signed on its behalf by:

**Jacqueline Tallett** – Chair of Trustees

Date – 30/10/2023

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	22,349	49,350	-	71,699	18,659
Charitable activities	S02	224,944	25,728	-	250,672	227,012
Other trading activities	S03	-	-	-	-	-
Investments	S04	115	-	-	115	17
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	247,408	75,078	-	322,486	245,688
<b>Expenditure (Notes 5)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	295,212	33,449	-	328,661	467,996
Separate material expense item	S10	-	-	-	-	-
Other	S11	3,706	-	-	3,706	8,143
<b>Total</b>	S12	298,918	33,449	-	332,367	459,853
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	- 51,510	41,629	-	- 9,881	- 214,165
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	- 51,510	41,629	-	- 9,881	- 214,165
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	- 51,510	41,629	-	- 9,881	- 214,165
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	- 51,510	41,629	-	- 9,881	- 214,165
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	1,041,610	11,487	914,993	1,968,090	2,182,255
<b>Total funds carried forward</b>	S24	990,100	53,116	914,993	1,958,209	1,968,090

## Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Intangible assets		-	-	-	-	-
Tangible assets (Note 9)	B02	1,135,910	-	914,993	2,050,903	2,073,109
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	1,135,910	-	914,993	2,050,903	2,073,109
<b>Current assets</b>						
Stocks (Note 10)	B06	400	-	-	400	400
Debtors (Note 11)	B07	3,199	-	-	3,199	10,481
Investments	B08	-	-	-	-	-
Cash at bank and in hand (Note 13)	B09	68,224	-	-	68,224	12,477
<b>Total current assets</b>	B10	71,823	-	-	71,823	23,358
<b>Creditors: amounts falling due within one year</b> (Note 12)	B11	131,169	-	-	131,169	98,555
<b>Net current assets/(liabilities)</b>	B12	- 59,346	-	-	- 59,346	- 75,197
<b>Total assets less current liabilities</b>	B13	1,076,564	-	914,993	1,991,557	1,997,912
<b>Creditors: amounts falling due after one year</b> (Note 12)	B14	33,348	-	-	33,348	29,822
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	1,043,216	-	914,993	1,958,209	1,968,090
<b>Funds of the Charity</b>						
Endowment funds (Note 14)	B17	-	-	914,993	914,993	914,993
Restricted income funds (Note 14)	B18	-	53,116	-	53,116	11,487
Unrestricted funds	B19	990,100	-	-	990,100	1,041,610
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	990,100	53,116	914,993	1,958,209	1,968,090

*The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.*

*The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.*

*The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.*

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

Print Name	Date of approval dd/mm/yyyy
Jaqueline Tallett	30/10/2023

**Section C** **Notes to the accounts**

**Note 1 Accounting Policies**

**1.1 Basis of preparation**

The financial statements have been prepared under the historical cost convention with items being recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102 effective 1 January 2019), with FRS 102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a policy benefit entity as defined by FRS 102.

Critical accounting estimates and areas of judgement

The items in the financial statements where the Trustees have had to make significant judgements and estimates include:

- The estimates of the useful economic lives of the tangible fixed assets used to determine the depreciation charge
- The basis on which support costs have been allocated across the various expenditure headings
- The accounting for the Linhay property which was valued at lower cost and not realisable value and supported by a professional validation

**1.2 Going concern**

The reduction in deficit due to improved governance and control, and the resulting ability for the Charity to focus on growing and expanding our activities within a stable environment, leads the Trustees to conclude that a going concern assumption continues to be appropriate for the preparation of the financial statements.

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1.1

Section C	Notes to the accounts	(cont)						
<b>Note 2</b>	<b>Accounting policies</b>							
<b>2.1 INCOME</b>								
<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
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<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
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<b>Legacies</b>	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
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<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
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<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
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<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Section C	Notes to the accounts	(cont)												
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes*	No*	N/a*												
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<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
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<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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<b>2.2 EXPENDITURE AND LIABILITIES</b>														
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
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<b>Governance and support costs</b>	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes*	No*	N/a*												
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<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>2.3 ASSETS</b>														
<b>Tangible fixed assets for use by charity</b>	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 14.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Intangible fixed assets</b>	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.</p> <p>They are valued at cost.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Heritage assets</b>	<p>The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.</p> <p>They are valued at cost.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>												

Section C	Notes to the accounts	(cont)		
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
<b>Debtors</b>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Depreciation is provided at the following annual rates to write off each asset over its estimated useful life as follows: Land and Buildings Straight line over 10 to 75 years on buildings only. Plant and Machinery 20% on reducing balance</b>				

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

**Note 3 Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	20,672	42,098	-	62,770	7,370
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	7,252	-	7,252	11,289
	Membership subscriptions and sponsorships which are in substance donations	1,677	-	-	1,677	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>22,349</b>	<b>49,350</b>	<b>-</b>	<b>71,699</b>	<b>18,659</b>
<b>Charitable activities:</b>	Awards for All - Community Rewilding	-	9,996	-	9,996	-
	Medicine Garden	-	15,732	-	15,732	-
	Programme Delivery	134,271	-	-	134,271	-
	Venue Hire and Accomodation	90,294	-	-	90,294	-
	Other	379	-	-	379	-
<b>Total</b>		<b>224,944</b>	<b>25,728</b>	<b>-</b>	<b>250,672</b>	<b>227,012</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	115	-	-	115	17
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>115</b>	<b>-</b>	<b>-</b>	<b>115</b>	<b>17</b>
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>247,407</b>	<b>75,078</b>	<b>-</b>	<b>322,485</b>	<b>245,688</b>

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

**Note 4** **Analysis of receipts of government grants**

	Description	This year £
Government grant 1	Countryside Stewardship	7,252
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>7,252</b>

	Description	Last year £
Government grant 1	Coronavirus Job Retention Scheme	8,622
Government grant 2	Teignbridge DC	2,667
Government grant 3		-
Other		-
	<b>Total</b>	<b>11,289</b>

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

**Note 5** **Expenditure**

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

**Expenditure on charitable activities:**

Awards for All - Community Rewilding	-	2,549	2,549	-	-	-
Medicine Garden	-	2,452	2,452	-	-	-
Programme Delivery	139,260	1,050	140,310	155,595	-	155,595
Land and property, Inc depreciation	31,032	10,210	41,242	63,960	-	63,960
Marketing and PR	3,207	-	3,207	5,647	-	5,647
Support costs	121,713	17,189	138,902	242,793	-	242,793
<b>Total expenditure on charitable activities</b>	295,212	33,449	328,661	467,995	-	467,995

**Separate material item of expense**

	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**Other**

Bank loan interest	545	-	545	-	-	-
VAT penalties	3,335	-	3,335	-	-	-
Previous Year Adjustment	- 174	-	- 174	- 8,143	-	- 8,143
<b>Total other expenditure</b>	3,706	-	3,706	- 8,143	-	- 8,143
<b>TOTAL EXPENDITURE</b>	298,918	33,449	332,367	459,852	-	459,852

Section C	Notes to the accounts	(cont)
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**Other information:**

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Sterling amounts as per bank statement, after conversion

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Sterling amounts as per bank statement, after conversion

**Section C**

**Notes to the accounts**

**(cont)**

**Note 6 Support Costs**

**This year**

<b>Support cost</b>	<b>Charitable Activity</b>	<b>Other</b>	<b>Grand total</b>	<b>Basis of allocation</b>
		<b>£</b>	<b>£</b>	<b>No split</b>
Wages & Social Security	97,348	-	97,348	
Pension	1,441	-	1,441	
Utilities	13,478	-	13,478	
Other costs	19,635		19,635	
Other professional	6,200		6,200	
Reporting accountancy fee	800		800	
<b>Total</b>	<b>138,902</b>	<b>-</b>	<b>138,902</b>	

**Last year**

<b>Support cost</b>	<b>Charitable Activity</b>	<b>Activity 3</b>	<b>Grand total</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>No split</b>
Wages & Social Security	178,357	-	178,357	
Pension	4,147	-	4,147	
Repairs & Renewals	130		130	
Utilities	8,516	-	8,516	
Other costs	41,670		41,670	
Accountancy	6,987		6,987	
Other professional	2,486	-	2,486	
Reporting accountancy fee	500	-	500	
<b>Total</b>	<b>242,793</b>	<b>-</b>	<b>242,793</b>	

**Section C**

**Notes to the accounts**

**(cont)**

**Note 7 Details of certain types of expenditure**

**Note 7.1 Fees for examination of the accounts**

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

**Independent examiner's fees**

<b>This year £</b>	<b>Last year £</b>
800	500

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 8** **Paid employees**

**8.1 Staff Costs**

	This year £	Last year £
Salaries and wages	95,863	176,609
Social security costs	1,485	1,748
Pension costs (defined contribution scheme)	1,441	4,147
Other employee benefits	-	-
<b>Total staff costs</b>	<b>98,789</b>	<b>182,504</b>

	This year £	Last year £
Please provide the total amount paid to key management	14,654	-

**8.2 Average head count in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	1	1
Governance	1	2
Other	5	6
<b>Total</b>	<b>7</b>	<b>9</b>

**Section C**

**Notes to the accounts**

**(cont)**

**Note 9 Tangible fixed assets**

**9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,064,330	1,242,546	68,167	-	2,375,043
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,064,330	1,242,546	68,167	-	2,375,043

**9.2 Depreciation and impairments**

<b>**Basis</b>	n/a	SL	RB		
<b>** Rate</b>		10 years/ 75 years	20%		

At beginning of the year	-	244,659	57,275	-	301,934
Disposals	-	-	-	-	-
Depreciation	-	20,164	2,042	-	22,206
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	264,823	59,317	-	324,140

**9.3 Net book value**

Net book value at the beginning of the year	1,064,330	997,887	10,892	-	2,073,109
Net book value at the end of the year	1,064,330	977,723	8,850	-	2,050,903

**Section C**

**Notes to the accounts**

**(cont)**

**Note 10**

**Stocks**

**10.1 Please state the carrying amount of stock and work in progress analysed between activities.**

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	400	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	400	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	400	-	-	-	-
<b>Total previous year</b>	400	-	-	-	-

**Section C**

**Notes to the accounts**

**(cont)**

**Note 11 Debtors and prepayments**

**11.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
<b>Trade debtors</b>	2,673	10,481
<b>Prepayments and accrued income</b>	526	0
<b>Other debtors</b>	0	0
<b>Total</b>	3,199	10,481

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 12** **Creditors and accruals**

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	3,971	-	23,417	29,822
Trade creditors	4,377	8,642	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	62,678	55,137	-	-
Taxation and social security	60,144	34,776	9,931	-
Other creditors	-	-	-	-
<b>Total</b>	<b>131,169</b>	<b>98,555</b>	<b>33,348</b>	<b>29,822</b>

**12.2 Deferred income**

*Please explain the reasons why income is deferred.*

This year	Last year
<i>Venue Hire deposits received for 2023. Programme payments made in advance, some deposits, some in full.</i>	<i>Programme payments made in advance, some deposits, some in full.</i>

***Movement in deferred income account***

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
53,137	30,812
113,330	130,510
- 109,951	- 108,185
<b>56,516</b>	<b>53,137</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 13    Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

This year £	Last year £
-	-
-	-
68,224	12,477
-	-
68,224	12,477

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

**Note 14** **Charity funds**

**14.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	Unrestricted		1,041,610	255,975	- 307,485	-		990,100
Catalyst Bursary	Restricted		11,271	-	- 1,050	-	-	10,221
Start	Restricted		216	-	-	-	-	216
Endowment Fund	Endowment		914,993	-	-	-	-	914,993
			-	-	-	-	-	-
Awards for All - Rewilding	Restricted		-	9,996	- 2,549	-	-	7,447
Community Medicine Garden	Restricted		-	15,732	- 2,452	-	-	13,280
Elders Area	Restricted		-	15,000	- 1,642	-	-	13,358
MD Funding	Restricted		-	25,783	- 17,189	-	-	8,594
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>1,968,090</b>	<b>322,486</b>	<b>- 332,367</b>	<b>-</b>	<b>-</b>	<b>1,958,209</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

**Note 14** **Charity funds**

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

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	Unrestricted		1,255,775	245,688	- 459,853	-	-	1,041,610
Catalyst Bursary	Restricted		11,271	-	-	-	-	11,271
Start	Restricted		216	-	-	-	-	216
Endowment Fund	Endowment		914,993	-	-	-	-	914,993
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>2,182,255</b>	<b>245,688</b>	<b>- 459,853</b>	<b>-</b>	<b>-</b>	<b>1,968,090</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Embercombe

On accounts for the year  
ended

Period Ended 31 December 2022

Charity no  
(if any)

1116793

Set out on pages

Pages 1 to 4 Embercombe TAR document & pages 1 to 20 Embercombe financials document.

I report to the trustees on my examination of the accounts of Embercombe (the Charity) for the period ended **31 / 12 / 2022**.

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

31/10/2022

Name:

Mr Jason Milden

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

FCCA

**Address:**

Darnells Chartered Accountants

30 Fore Street, Totnes, Devon

TQ9 5RP

## Section B

### Disclosure

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

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