

FRIENDS OF DALBY FOREST LIMITED

REPORT OF THE DIRECTORS AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH APRIL 2022

COMPANY REGISTRATION NUMBER

**06565171**

(England & Wales)

CHARITY REGISTRATION NUMBER

**1125882**

(England & Wales)



CHAMPLEYS

CHARTERED CERTIFIED ACCOUNTANTS

CHAMPLEYS MEWS

MARKET PLACE

PICKERING

YO18 7AE

**FRIENDS OF DALBY FOREST LIMITED**  
**COMPANY INFORMATION AS AT 30TH APRIL 2022**

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**Trustees**

Judith Winters  
Margaret Scorer  
Simon Butcher  
Robert Howlett  
Martin Baxter  
Ruth Phillips

**Accountants**

Champleys Chartered Certified Accountants  
Champleys Mews  
Market Place  
Pickering  
YO18 7AE

**Bankers**

Virgin Money  
46, Coney Street  
York  
YO1 9NQ

**Registered office and Principal Operating Address**

Champleys Accountants  
Champleys Mews  
Market Place  
Pickering  
YO18 7AE

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**FRIENDS OF DALBY FOREST LIMITED**  
**REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 30TH APRIL 2022**

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The trustees present the report and accounts for the company for the year ended 30th April 2022, which also comprises the Director's Report as required by the Companies Act 2006.

**The Charity Name, Registration and Area of Operation**

The legal name of the charity is Friends of Dalby Forest Limited. The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1125882.

**Legal Structure of the Charity**

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation dated 14th April 2008.

By operation of law, all trustees and directors have responsibilities under both company (Companies Act 2006) and charity legislation. The trustees and all individuals who are also directors of the Company.

**Trustees**

The following persons served as Trustees during the year ended 30th April 2022:

Judith Winters  
Margaret Scorer  
Simon Butcher  
Robert Howlett  
Martin Baxter - Appointed 13th March 2022  
Ruth Phillips - Appointed 13th March 2022

The Articles of Association govern the appointment and election of directors and trustees. The minimum number of trustees and directors is three. The directors and trustees may appoint a person willing to be trustee provided they retire at the next AGM. A new trustee can be appointed by ordinary resolution of the member.

Members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 13 to the accounts.

**Objects and Activities of the Charity**

The purposes of the Charity as set out in its governing document are to:

- Promote volunteer membership and management of voluntary activities within the Forest.
- Increase knowledge, understanding and enjoyment of the Forest and the surrounding forests, as well as to encourage the involvement of the local community.
- Promote, for the benefit of the public, the conservation, protection and management of the Forest and the surrounding forests and lands owned or managed by the Commission within the North York Moors National Park to which the public has access, in particular to focus on its natural history, ecology and wildlife.
- Remain independent of the Commission, serving the needs of our members and acting as the eyes and ears of the Forest.

The main activities undertaken in relation to those purposes were to:

- Offer opportunities for a broad range of people to get involved in volunteer work.
- Explore how we can work with the Commission to improve facilities in the Forest for the benefit of the public.
- Focus on improving the education and interpretation facilities for the public in the Forest.
- Work with Forestry England to complete one-off projects and on-going maintenance within the Forest.
- Work with Forestry England to maintain access to areas within the Forest.

**FRIENDS OF DALBY FOREST LIMITED**  
**REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 30TH APRIL 2022**

**The main activities undertaken during the year to further the charity's purpose for the public benefit**

The impact of the pandemic and lockdowns on our work was considerable in 2021, and it was a second year of no Christmas craft activities or summer Duck Dash fundraising. It also meant once again we could not carry out as many work tasks as we would usually do. Tasks did not resume until May 2021, and for several months we were limited to a max of 6 volunteers in line with FE volunteer guidance which meant some logistical issues. However, guidance was further relaxed in September and we've been able to carry out tasks in much larger parties since then and looking the list below, it feels like we made up for some lost time.

The majority of tasks have been at Forest Garden (x3) plus some additional hours by Hedy, Judith F, Barry and myself. Other tasks included the re-establishing of views around Jerry Noddle in June. We also carried out two tasks at the Dry Stone Wall Maze in August and December, and two further tasks at the Enchanted Wood where we have installed a new sensory walk, a forest bathing platform, and erected some metal bird art in the trees. We averaged 4.5 people per task.

In Spring of 2021, Simon arranged for a long lasting surface to be added to the bird feeder area, which was welcomed as the area gets very overgrown in high Summer. Simon provided a lining plus wood chippings and the Friends spent time putting this down and trimming back the foliage. We continued to maintain the Staindale bird area with a task in July, having installed our new feeder frame made by Nigel Watson to carry the large feeders we bought last year. It was also decided that a wooden barrier be added as a way of letting in visitors on foot or in cars, now that the area is special and is maintained by us. This is part of a focus to provide ongoing improvement of the bird feeding area, as well as the consistent maintenance of the area.

As always, we have continued to monitor and record the species that visit the bird feeding area, noting any particular trends or changes in numbers or diversity of species. We focused on improving the aesthetic value of the area for visitors to enjoy. I have communicated year round with Judith and Simon, and any ideas they or myself have had, we have implemented whenever possible. I also donated a bird bath to the feeding area.

The charity has discussed continuing to improve the bird feeding area in the coming year with the addition of a sign detailing safe and appropriate foods to feed the birds. Also discussed were the potential for signs to improve public awareness of bins and tables.

We completed planning for a new project which we will be very much involved in this coming year, which will see us work on supporting the population of the Turtle Doves in the forest, which are under serious threat of extinction.

To summarise, between January and December 2021, the Friends of Dalby Forest have contributed just shy of 300 volunteer hours in 2021 (was 199 in 2020 although not yet returning to 2019 levels of 678). We have 22 active volunteers i.e. those who receive our task information every month or have come to a task in the last 12 months. We average around 8 volunteers per task, so in reality quite a small band of active members continue our work, but this throws into even more sharp relief on the huge amount of things we manage to achieve in a second pandemic year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

**FRIENDS OF DALBY FOREST LIMITED**  
**REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 30TH APRIL 2022**

**The main achievements and performance of the charity during the year**

The Charity successfully conducted maintenance in the Forest Garden, and ongoing maintenance and improvement works throughout the Forest have been undertaken during the year. In the Forest Garden, views were re-established around Jerry Noddle in June. A new sensory walk, forest bathing platform and bird art were installed at the Enchanted Wood.

The work on the bird feeding area has created a neater and better maintained area for the public that still left enough plant life to benefit the birds too. The birdbath and feeding stations have added to the opportunity for public photography as the birds visit the area and the water supply. The Charity has continued to compile a record of the species that visit the bird feeding area, including trends in changes in numbers or diversity of species utilising the area.

The Charity has enhanced recreation, enjoyment and understanding of Dalby Forest, in particular with reference to its natural history, ecology and wildlife. In doing this, it has encouraged members of the public to become actively involved as volunteers in achieving these aims, in particular the active participation of young people.

In planning activities, the directors have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

**Fundraising activities during the year**

The pandemic heralded an increase in the number of visitors to the forest which in turn meant that despite not being able to run any fundraising events, donations in our collection tin at the desk did see a modest increase. With two volunteers helping to marshall the Dalby Dash in November, we received in exchange a donation of £100 from the proceeds and this may become a regular fixture in our schedule.

A GoFundme account for the Turtle Dove Project was set and started to take donations, which will be reported on in more detail next year.

The Charity is now receiving help to fund the bird feeding from the Forestry Commission. It has also been discussed about installing signs and providing information to visitors that they can use the lakeside toilet bins and tables. If they are passing by this would thus ensure the birds get plenty to eat across the week, cutting the food funding required from the charity.

**FRIENDS OF DALBY FOREST LIMITED**  
**REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 30TH APRIL 2022**

**The difference the charity's performance during the year has made to the beneficiaries of the charity**

The Enchanted Wood is an area of woodland designed for families to play in safety and to learn about and explore the forest and its wildlife. The continued maintenance improves the experience for families and benefits forest wildlife by promoting awareness from a young age.

The Forest Garden is a layered structure of productive plants under a woodland canopy. The maintenance of the Forest Garden adds to the attractiveness of the Forest, increasing visitor's enjoyment and also has an educational value to visitors.

The bird feeding area now appears much more inviting to visitors, and is better defined and protected. The new wooden post and more robust and heavy feeders look great, especially with the added Friends logo. The new feeders are much appreciated by visitors. Our agenda with the newer larger feeders was twofold. Firstly, they were to prevent damage occurring to the feeders as they are too strong to chew, which had been happening to smaller sized ones from rodents. Secondly, to help ensure the food supply lasted longer to feed the hungry birds.

There are vastly increased numbers of birds using the feeding areas, as proven by our constant recording of the species and numbers. This is helping the forest birds to survive the winter and the breeding season, therefore protecting species numbers in the forest.

Photography opportunities for the public have been improved with the addition of the bird bath. The maintenance of the bird feeders and signage has also been of value to visitors to the Forest, allowing visitors to connect with the Forest and its wildlife.

**The degree to which the achievements and performance during the year have benefited wider society**

The protection of Forests is an important component of global sustainability, and Indicators show a strong correlation between the presence of Forests and public wellbeing. The Friends have worked to increase public awareness and promote the needs of the Forest to the public.

The charity has a social impact, and community involvement is an important part of the charity. Work tasks have involved a broad range of volunteers comprising family groups, individuals and couples with an age range of under ten to over seventy and includes volunteers with special needs. Our regularly updated website [friendsofdalbyforest.wordpress.com](https://friendsofdalbyforest.wordpress.com) sees regular traffic, peaking when there is a work task. We have an active Facebook group with 318 members (was 260 at last AGM) [www.facebook.com/groups/friendsofdalbyforest/](https://www.facebook.com/groups/friendsofdalbyforest/) and a Twitter account @DalbyFriends with 651 followers (was 625).

The charity is available for young people undertaking the Duke of Edinburgh awards, and receives enquiries from young people who wish to carry out voluntary work for the Duke of Edinburgh award by working with the Friends. Four volunteers undertook or updated their first aid training qualifications, and we have continued to support volunteers from the Duke of Edinburgh scheme and welcomed several new volunteers to our ranks. The D of E award is recognised for its positive contributions to wider society.

**FRIENDS OF DALBY FOREST LIMITED**  
**REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 30TH APRIL 2022**

### Financial Review

The financial position of the charity as at 30th April 2022 as more fully detailed in the accounts, can be summarised as follows:

	2022	2021
	£	£
Income	4,320	3,923
Expenditure	1,596	4,194
Net Surplus/(Defecit)	<u>2,724</u>	<u>(271)</u>
Unrestricted Funds	12,530	9,675
Restricted Funds	1,705	1,836
Total Funds	<u>14,235</u>	<u>11,511</u>

The trustees consider the financial performance to have been broadly in line with expectations. Total funds are largely unchanged due to work tasks and fundraising being suspended for much of the year, during the Covid pandemic.

The Maze funds have been discussed at the AGM. We are no longer running the carving workshops, so the Maze expenditure will stop after the next financial year.

The emptying of the Forest Garden restricted funds was also discussed at the AGM with a view to closing it, with future spending on the Forest Garden to come from general funds.

### Reserves Policy

The trustees aim for the Charity to retain enough reserves to cover outstanding liabilities at all times. The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

In view of the level of reserve funds, it was agreed that a contribution to replacement mobility scooters should be investigated.

**FRIENDS OF DALBY FOREST LIMITED**  
**REPORT OF THE TRUSTEES' FOR THE YEAR ENDED 30TH APRIL 2022**

**Statement of the Trustees Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011, the Charities Act 2022 and the Charities (Accounts and Reports) Regulations 2008.

The trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the trustees are required to:

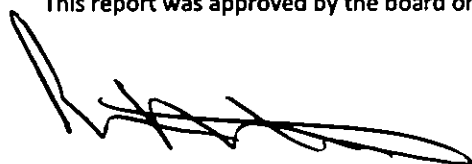
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small Company Provisions**

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the board on 12th January 2023 and signed on its behalf.



Mr Robert Howlett  
Director and Trustee



As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

I report on the accounts of Friends of Dalby Forest Limited for the year ended 30th April 2022, which are set out on pages 9 to 15.

#### Respective Responsibilities of Trustees and Examiner

The charity's trustees 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 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 statement 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 section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records; or
  - 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.
 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.

*M. Richmond*

Michael Richmond FCCA  
 on behalf of  
 Champleys Chartered Certified Accountants  
 Champleys Mews  
 Market Place  
 Pickering  
 YO18 7AE

12th January 2023

**FRIENDS OF DALBY FOREST LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH APRIL 2022**

		<b>2022</b>			<b>2021</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Donations and Legacies	1	571	54	625	257
Grants from Government and Public Bodies	2	-	-	-	-
Events and Trading Activities	3	3,695	-	3,695	3,666
<b>Total Income</b>		<b>4,266</b>	<b>54</b>	<b>4,320</b>	<b>3,923</b>
<b>Expenditure</b>					
Charitable Activities	4	661	55	716	795
Fundraising	5	-	130	130	2,589
Governance and Support Costs	6	593	-	593	613
Equipment Depreciation	7	157	-	157	197
Other Charges	8	-	-	-	-
<b>Net Income/(Expenditure)</b>		<b>1,411</b>	<b>185</b>	<b>1,596</b>	<b>4,194</b>
<b>Net Movement in Funds</b>					
		<b>2,855</b>	<b>(131)</b>	<b>2,724</b>	<b>(271)</b>
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		9,675	1,836	11,511	11,782
Total Funds Carried Forward		<b>12,530</b>	<b>1,705</b>	<b>14,235</b>	<b>11,511</b>

**FRIENDS OF DALBY FOREST LIMITED**  
**BALANCE SHEET AS AT 30TH APRIL 2022**

		2022			2021
		Unrestricted £	Restricted £	Total £	Total £
Fixed assets	9	629	-	629	786
Current assets	10	12,514	21,705	34,219	11,338
Total assets less current liabilities		13,143	21,705	34,848	12,124
Accruals and deferred income	11	613	20,000	20,613	613
<b>Net assets</b>		<b>12,530</b>	<b>1,705</b>	<b>14,235</b>	<b>11,511</b>
<b>Charity Funds</b>	12	<b>12,530</b>	<b>1,705</b>	<b>14,235</b>	<b>11,511</b>

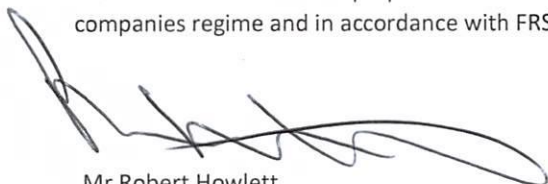
	2022	2021
Average number of employees during the year	-	-

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.



Mr Robert Howlett  
 Director and Trustee

Approved by the board on 12th January 2023

**FRIENDS OF DALBY FOREST LIMITED**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022**

**Basis of Preparation**

**Basis of Accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102.

**Going Concern**

The accounts are prepared on a going concern basis.

**Change of Accounting Policy and Accounting Estimates**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 1. No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

**Material Prior Year Errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

**Accounting Policies - Income**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- It is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

**Offsetting**

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.

**Grants and Donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

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).

**Legacies**

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.

**Tax reclaims on donations and gifts**

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.

#### **Accounting Policies - Income (ctd.)**

##### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

##### **Donated Goods, Services and Facilities**

Donated goods, services and facilities are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

##### **Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

#### **Accounting Policies - Expenditure and Liabilities**

##### **Liability Recognition**

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.

##### **Governance and Support Costs**

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.

##### **Grants**

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.

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.

##### **Redundancy Cost**

The charity made no redundancy payments during the reporting period.

##### **Provisions for Liabilities**

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.

##### **Basic Financial Instruments**

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.



### Accounting Policies - Assets

#### **Fixed Assets for use by Charity**

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost and depreciated on a 20% reducing balance basis.

#### **Investments**

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. 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.

#### **Stocks and Work In Progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. 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.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

#### **Debtors**

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.

#### **Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**FRIENDS OF DALBY FOREST LIMITED**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30TH APRIL 2022**

	<b>2022</b>			<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>1 Donations and Legacies</b>				
Wishing Well Donations for Stone Maze	-	54	54	-
Small donations individually less than £1,000	571	-	571	257
	<u>571</u>	<u>54</u>	<u>625</u>	<u>257</u>
<b>3 Events and Trading Activities</b>				
Stone Maze Carvings	-	-	-	3,666
New Year's Day Bird Race	3,695	-	3,695	-
	<u>3,695</u>	<u>-</u>	<u>3,695</u>	<u>3,666</u>
<b>4 Charitable Activities</b>				
Turtle Dove Project Expenses	341	-	341	-
Bird Feeding and Support	300	-	300	442
Provision of Information	20	-	20	144
Provision of Equipment and Facilities	-	-	-	209
Forestry Improvement and Maintenance Work	-	55	55	-
	<u>661</u>	<u>55</u>	<u>716</u>	<u>795</u>
<b>5 Fundraising</b>				
Stone Maze Carvings	-	130	130	2,589
	<u>-</u>	<u>130</u>	<u>130</u>	<u>2,589</u>
<b>6 Governance and Support Costs</b>				
Accountancy and Independent Audit	580	-	580	600
Statutory Fees	13	-	13	13
	<u>593</u>	<u>-</u>	<u>593</u>	<u>613</u>

- 7** Depreciation is charged at 20% reducing balance basis on all equipment. No depreciation is charged on land, buildings or other non depreciable tangible assets. These assets are retained at cost value in accordance with accounting historical cost convention. A breakdown of the charges is shown in note 9.

**FRIENDS OF DALBY FOREST LIMITED**  
**NOTES TO THE ACCOUNTS AS AT 30TH APRIL 2022**

**9 Fixed assets**

Plant and Equipment	B/Fwd	Added	Sold	Depreciation	C/Fwd
	£	£	£	£	£
Motor Scooters	720			144	576
POD Exhibitions	37			7	30
High Visibility Vests	29			6	23
	<b>786</b>	<b>-</b>	<b>-</b>	<b>157</b>	<b>629</b>

Depreciation is charged at 20% reducing balance basis on all equipment. No depreciation is charged on land, buildings or other non depreciable tangible assets. These assets are retained at cost value in accordance with accounting historical cost convention.

	2022			2021
	£	£	£	£
	Unrestricted	Restricted	Total	Total
<b>10 Current assets</b>				
Cash at bank and in hand	12,514	21,705	34,219	11,338
<b>11 Accruals and deferred income</b>				
Stone Maze Funding In Advance	-	20,000	20,000	-
Accruals	613	-	613	613
	<b>613</b>	<b>20,000</b>	<b>20,613</b>	<b>613</b>

**12 Charity Funds**

Current Year 2022	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£		£
Unrestricted	9,675	4,266	1,411	-	12,530
Maze	1,759	54	130	-	1,683
Forest Garden	77	-	55	-	22
	<b>11,511</b>	<b>4,320</b>	<b>1,596</b>	<b>-</b>	<b>14,235</b>
Prior Year 2021	B/Fwd	Income	Expenditure	Transfers	C/Fwd
	£	£	£		£
Unrestricted	11,023	257	1,605	-	9,675
Maze	682	3,666	2,589	-	1,759
Forest Garden	77	-	-	-	77
	<b>11,782</b>	<b>3,923</b>	<b>4,194</b>	<b>-</b>	<b>11,511</b>

**13 Trustees' Expenses and Related Party Transactions**

Trustees have been reimbursed for the following expenses incurred during the period:

	2022	2021
	£	£
Equipment and Materials for Turtle Dove Project	82	-
Forestry Improvement and Maintenance	-	209
Bird Food and Related Expenses	262	378
	<b>344</b>	<b>587</b>

There have been no related party transactions in the reporting period.