

**REGISTERED COMPANY NUMBER: 07360977 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1140114**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 August 2023**  
**for**  
**The Woodfield Foundation**

The Norton Partnership  
24 Cold Bath Road  
Harrogate  
North Yorkshire  
HG2 0NA

# **The Woodfield Foundation**

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## **The Woodfield Foundation**

### **Report of the Trustees for the Year Ended 31 August 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal activities of the company are to promote humane behaviour towards farm and other animals; promote the preservation of breeds and breeding groups of domestic animals; advancing the education of the public concerning the care and treatment of animals and the conservation of vulnerable species and rare animal breeds; and providing disabled people with the opportunity to ride and/or carriage drive to benefit their health and wellbeing.

These activities will be carried out by making grants to organisations.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The attached financial statements show the state of the company's finances at the year end. The trustees believe that the company's financial situation is satisfactory.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Organisational structure**

The company operated on a not-for-profit basis and is a registered charity. The trustees are responsible for the overall management and control of the company.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07360977 (England and Wales)

##### **Registered Charity number**

1140114

##### **Registered office**

Woodfield House Farm  
Bishop Thornton  
Harrogate  
North Yorkshire  
HG33 3JB

##### **Trustees**

A H McDougall Trustee  
Mrs J E McDougall Trustee  
Ms N R L Cawston Marketing Consultant

##### **Company Secretary**

A H McDougall

##### **Independent Examiner**

David Norton  
The Norton Partnership  
24 Cold Bath Road  
Harrogate  
North Yorkshire  
HG2 0NA

**The Woodfield Foundation**

**Report of the Trustees  
for the Year Ended 31 August 2023**

**COMMENCEMENT OF ACTIVITIES**

The company was incorporated on 31 August 2010 by its Memorandum and Articles of Association to be company limited by guarantee. In the event of the company's winding up, all its members have agreed to contribute a sum not to exceed £10.

The Charity was registered with the Charities Commission on 28 January 2011, No. 1140114

Approved by order of the board of trustees on 10 November 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A H McDougall', followed by a long horizontal flourish.

A H McDougall - Trustee

**Independent Examiner's Report to the Trustees of  
The Woodfield Foundation**

**Independent examiner's report to the trustees of The Woodfield Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

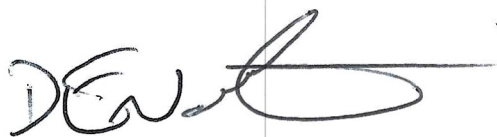
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



David Norton  
The Norton Partnership  
24 Cold Bath Road  
Harrogate  
North Yorkshire  
HG2 0NA

10 November 2023

**The Woodfield Foundation**

**Statement of Financial Activities  
for the Year Ended 31 August 2023**

		31.8.23 Unrestricted fund £	31.8.22 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		74,267	88,211
Other trading activities	2	6,114	6,976
<b>Total</b>		<u>80,381</u>	<u>95,187</u>
 <b>EXPENDITURE ON</b>			
Raising funds		15,508	18,846
<b>Charitable activities</b>			
Donation		70,689	93,622
Other		62	-
<b>Total</b>		<u>86,259</u>	<u>112,468</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(5,878)	(17,281)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		89,443	106,724
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>83,565</u></u>	<u><u>89,443</u></u>

The notes form part of these financial statements

**The Woodfield Foundation**

**Statement of Financial Position  
31 August 2023**

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	323	647
<b>CURRENT ASSETS</b>			
Cash at bank		83,242	88,796
<b>NET CURRENT ASSETS</b>		<u>83,242</u>	<u>88,796</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		83,565	89,443
<b>NET ASSETS</b>		<u>83,565</u>	<u>89,443</u>
<b>FUNDS</b>	8		
Unrestricted funds		83,565	89,443
<b>TOTAL FUNDS</b>		<u>83,565</u>	<u>89,443</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 November 2023 and were signed on its behalf by:



A H McDougall - Trustee



## The Woodfield Foundation

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

##### 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.

#### 2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	<u>6,114</u>	<u>6,976</u>



# **The Woodfield Foundation**

## **Notes to the Financial Statements - continued for the Year Ended 31 August 2023**

### **3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	<u>324</u>	<u>1,545</u>

### **4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

### **5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
	3	3
Trustees	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

### **6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	88,211
Other trading activities	<u>6,976</u>
<b>Total</b>	<u>95,187</u>
<b>EXPENDITURE ON</b>	
Raising funds	18,846
<b>Charitable activities</b>	
Donation	<u>93,622</u>
<b>Total</b>	<u>112,468</u>
<b>NET INCOME/(EXPENDITURE)</b>	(17,281)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>106,724</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>89,443</u>

**The Woodfield Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 September 2022 and 31 August 2023	6,180
<b>DEPRECIATION</b>	
At 1 September 2022	5,533
Charge for year	324
At 31 August 2023	5,857
<b>NET BOOK VALUE</b>	
At 31 August 2023	323
At 31 August 2022	647

**8. MOVEMENT IN FUNDS**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	89,443	(5,878)	83,565
<b>TOTAL FUNDS</b>	89,443	(5,878)	83,565

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,381	(86,259)	(5,878)
<b>TOTAL FUNDS</b>	80,381	(86,259)	(5,878)

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	106,724	(17,281)	89,443
<b>TOTAL FUNDS</b>	106,724	(17,281)	89,443

**The Woodfield Foundation**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,187	(112,468)	(17,281)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>95,187</u>	<u>(112,468)</u>	<u>(17,281)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	106,724	(23,159)	83,565
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>106,724</u>	<u>(23,159)</u>	<u>83,565</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	175,568	(198,727)	(23,159)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>175,568</u>	<u>(198,727)</u>	<u>(23,159)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**The Woodfield Foundation**

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023**

	31.8.23 £	31.8.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	74,267	88,211
<b>Other trading activities</b>		
Fundraising events	6,114	6,976
<b>Total incoming resources</b>	<b>80,381</b>	<b>95,187</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Contractor remuneration	15,508	18,119
<b>Other trading activities</b>		
Purchases	-	727
<b>Charitable activities</b>		
Adoption preparation costs	-	163
Marketing	4,406	-
Sundries	200	9,509
Fixtures and fittings	324	1,545
Grants to institutions	65,697	82,219
	<b>70,627</b>	<b>93,436</b>
<b>Support costs</b>		
<b>Management</b>		
Insurance	-	20
<b>Finance</b>		
Bank charges	124	166
<b>Total resources expended</b>	<b>86,259</b>	<b>112,468</b>
<b>Net expenditure</b>	<b>(5,878)</b>	<b>(17,281)</b>

This page does not form part of the statutory financial statements