



Trustees' Annual Report for the period

From 1st April 2022 - 31st March 2023

Charity name: Erme Valley Riding for the Disabled Ltd

Charity registration number: 1145441

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To provide disabled people with the means to ride at the level of their ability, choice and ambition.</p> <p>To encourage disabled people to occupy positions of responsibility within the Company.</p> <p>To co-operate with the National Riding for the Disabled Association.</p> <p>To license with Local Authority.</p> <p>To purchase property, lease etc for the benefit of the company.</p> <p>To make fit buildings or land for the purpose of the company</p> <p>To carry out financial activities to the benefit of the company.</p> <p>To organise appropriate insurance for the committee, clients and volunteers.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The charity operates from a purpose built centre which enables disabled riders, of all ages with a wide range of disabilities, to ride and handle the horses (where appropriate) for the benefit of their well-being.</p> <p>The Group is run by a Team of trained volunteers under the leadership of a qualified Group Organiser, who is also a National Coach.</p> <p>The Directors have regard to the Charity Commissioner's guidance on public benefit when the year's programme is planned and new projects are considered.</p> <p>The centre is largely financed by donations and fund raising.</p> <p>There has been recent growth in education and non-riding activities,</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	Confirmed

Commission on public benefit		
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Weekly we currently provide riding and therapy for 60: and education and equine facilitated learning for 40.</p> <p>We competed in the County British Dressage Event and entered 25 riders in the Virtual Championships.</p> <p>Selection, training and purchasing of quality horses remains a high priority, as does the ongoing improvement of our facility.</p> <p>Several volunteers and coaches continue to train on line. The Group organised CPD days, first aid training and safeguarding courses, qualifying 2 new coaches.</p> <p>We continue to be held with respect in our local communities – and continue to be supported by local businesses and individuals. This is reflected in donations we receive.</p> <p>Many local schools both mainstream and special schools make use of our services as part of their educational programmes, including a Horsecare B Tech Qualification and a Foundation Course.</p>

		<p>We also continue our close connections with local Consultants and Physiotherapists, other health care professionals and Organisations working within the NHS.</p> <p>The Special Needs work experience participants are able to benefit from our supportive environment.</p> <p>Recruitment of volunteers continues to be of high priority – as this is the main limiting factor on our rider numbers.</p> <p>We continue to maintain our buildings and field fences as an ongoing necessity.</p> <p>Riders continue to benefit from the loan of a mechanical horse enabling us to offer therapy, education, and improvement of riding skills.</p> <p>The Art & Gardening Sessions are particularly popular offering a different perspective.</p> <p>We now have 2 social groups; The Happy Hoof Club continue to meet monthly, and the Social Accessibility Group meet fortnightly – for those with less mobility.</p> <p>Both Groups organise their own activities and meetings.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity ended the year in a strong financial position, with net current assets of £60k
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity believes that it is appropriate to hold net current asset reserves equivalent to one year's expenditure.
Amount of reserves held	Para 1.22	At £60k, the net current asset balance held at the year end is slightly below the Trustees' target level noted above.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Memorandum and Articles of Association
How is the charity constituted?	Para 1.25	Incorporated charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	New trustees are nominated by the voting members, in accordance with National RDA guidelines. Trustees are expected to have suitable knowledge and experience of our charity before a nomination will be accepted. We aim to include Trustees who have expertise in different aspects of our work.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Erme Valley Riding for the Disabled Ltd
Other name the charity uses	
Registered charity number	1145441
Charity's principal address	The Brook, Yolland Brook, Ugborough Rd Ivybridge, Devon PL21 0HG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ann Caroline BAKER			
2	Virginia CRAWLEY	Secretary		
3	Margaret DOUGLAS	Chairman		
4	Susan Eunice JOHNS	Treasurer		
5	Jane Elizabeth LANKESTER			
6	Catherine Agnes PEARCE			
7	Hannah ROGERS			
8	Sophie DOUGLAS			
9	Ian SMITH			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		



Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Margaret Douglas	Susan Eunice Johns
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date 23/12/23

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Erme Valley Riding for the Disabled Ltd

On accounts for the year
ended

31 March 2023

Charity no
(if any)

1145441

Set out on pages

10-22

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 Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 the 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:

- 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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

27-12-23

Name:

Tom Davies

Relevant professional qualification(s) or body (if any):	FCA
Address:	15 Windell Street, Bath, BA2 5BG



CHARITY COMMISSION
FOR ENGLAND AND WALES

Erme Valley Riding for the Disabled Ltd		Charity No (if any)	1145441
Annual accounts for the period			
Period start date	01/04/2022	To	Period end date 31/03/2023

Section A Statement of financial activities

Recommended categories by

	Unrestricted £ F01	Restricted £ F02	Endowment £ F03	Total funds £ F04	Prior year £ F05
Incoming resources					
Income and endowments from:					
Donations and legacies	33,449		-	33,449	40,920
Charitable activities	46,525		-	46,525	28,582
Other trading activities	522		-	522	440
Investments	553		-	553	14
Total	81,048	-	-	81,048	69,956
Resources expended					
Expenditure on:					
Raising funds	938		-	938	495
Charitable activities	84,292	3,271	-	87,563	86,549
Total	85,230	3,271	-	88,501	87,044
Net income/(expenditure) before investment gains/(losses)	- 4,182	- 3,271	-	- 7,453	- 17,088
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 4,182	- 3,271	-	- 7,453	- 17,088
Net movement in funds	- 4,182	- 3,271	-	- 7,453	- 17,088
Reconciliation of funds:					
Total funds brought forward	58,599	48,647	-	107,246	124,335
Total funds carried forward	54,417	45,376	-	99,793	107,246

Section B Balance sheet

		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05									
Fixed assets															
Intangible assets		-	-	-	-	-									
Tangible assets (Note 6)		3,170	35,984	-	39,154	43,482									
Heritage assets		-	-	-	-	-									
Investments		-	-	-	-	-									
Total fixed assets		3,170	35,984	-	39,154	43,482									
Current assets															
Stocks		-	-	-	-	-									
Debtors		-	-	-	-	-									
Investments		-	-	-	-	-									
Cash at bank and in hand (Note 7)		51,247	9,392	-	60,639	63,764									
Total current assets		51,247	9,392	-	60,639	63,764									
Creditors: amounts falling due within one year		-	-	-	-	-									
Net current assets/(liabilities)		51,247	9,392	-	60,639	63,764									
Total assets less current liabilities		54,417	45,376	-	99,793	107,245									
Total net assets or liabilities		54,417	45,376	-	99,793	107,245									
Funds of the Charity															
Endowment funds		-	-	-	-	-									
Restricted income funds (Note 8)		-	45,376	-	45,376	48,648									
Unrestricted funds		54,417	-	-	54,417	58,598									
Revaluation reserve		-	-	-	-	-									
Total funds		54,417	45,376	-	99,793	107,246									
Signed by one or two trustees on behalf of all the trustees		<table><tr><th>Signature</th><th>Print Name</th><th>Date of approval</th></tr><tr><td>M. Douglas</td><td>M. DOUGLAS</td><td>23/12/23</td></tr><tr><td>S. E. Johns</td><td>S. E. JOHNS</td><td>23/12/23</td></tr></table>					Signature	Print Name	Date of approval	M. Douglas	M. DOUGLAS	23/12/23	S. E. Johns	S. E. JOHNS	23/12/23
Signature	Print Name	Date of approval													
M. Douglas	M. DOUGLAS	23/12/23													
S. E. Johns	S. E. JOHNS	23/12/23													

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 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:

- * and 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
- * and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- * and with the Charities Act 2011.

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

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

- Yes* ☐
- No* ☒

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes* ☐
- No* ☒

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes* ☐
- No* ☒

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

Note 2

Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes x	No	N/a
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.	Yes x	No	N/a
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).	Yes x	No	N/a
Legacies	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 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.	Yes x	No	N/a
Government grants	The charity has received government grants in the reporting period	Yes	No x	N/a
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.	Yes x	No	N/a
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.	Yes x	No	N/a
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'.	Yes	No	N/a x
	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.	Yes	No	N/a x
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a x
Donated services and facilities	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. 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.	Yes	No	N/a x
Support costs	The charity has incurred expenditure on support costs.	Yes	No x	N/a
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes x	No	N/a
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes x	No	N/a
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. 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.	Yes	No	N/a x
Settlement of insurance claims	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.	Yes	No	N/a x
Investment gains and	This includes any realised or unrealised gains or losses on the sale of investments and	Yes	No	N/a

investment gains and losses

any gain or loss resulting from revaluing investments to market value at the end of the year

		x
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2.2 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.

Yes	No	N/a
x		

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.

Yes	No	N/a
		x

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.

Yes	No	N/a
		x

Grants with performance conditions

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.

Yes	No	N/a
		x

Grants payable without performance conditions

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.

Yes	No	N/a
		x

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
x		

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
x		

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
x		

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

Yes	No	N/a
		ü

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.

Yes	No	N/a
x		

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

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They are valued at cost.

Yes	No	N/a
x		

Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.2.

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 9.5

Yes	No	N/a
		x

They are valued at cost.

Yes	No	N/a
		x

Heritage assets

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 9.6 1.4

Yes	No	N/a
		x

They are valued at cost.

Yes	No	N/a
		x

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.

Yes	No	N/a
x		

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

Yes	No	N/a
		x

Stocks and work in progress

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
		x

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
		x

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

Yes	No	N/a
		x

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.

Yes	No	N/a
x		

Current asset investments

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 date 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
		x

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		x

Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of expenditure**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	General fundraising	938			938	495
		-	-	-	-	-
	Total expenditure on raising funds	938	-	-	938	495
Expenditure on charitable activities	Charitable activities as described in Trustees Report	84,292	3,271	-	87,563	86,549
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	84,292	3,271	-	87,563	86,549
TOTAL EXPENDITURE		85,230	3,271	-	88,501	87,044

Section C**Notes to the accounts****Note 4** Details of certain items of expenditure**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

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil

Section C

Notes to the accounts

(cont)

Note 5

Paid employees

Please complete this note if the charity has any employees.

5 Staff Costs

	This year £	Last year £
Salaries and wages	22,910	16,410
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	22,910	16,410

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

Please provide the total amount paid to key management personnel (includes trustees and senior management) for

£7,200 was paid to Margaret Douglas in 22/23 [21/22 - £7,200].
£2,000 was paid to Sophie Douglas in 22/23 [21/22 - Nil]
See note 9 for further information.

Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Executive Director	-	-
Executive Director	2	2
Executive Director	-	-
Executive Director	-	-
Total	2	2

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

Note 6 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

6.1 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	-	49,070	35,427	-	84,497
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	49,070	35,427	-	84,497

6.2 Depreciation and impairments

**Basis	SL	SL			Straight Line ("SL") or Reducing Balance ("RB")
** Rate	15 Years	Between 5 & 10 years			SL

At beginning of the year	-	9,813	31,202	-	41,015
Disposals	-	-	-	-	-
Depreciation	-	3,271	1,057	-	4,328
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	13,084	32,259	-	45,343

6.3 Net book value

Net book value at the beginning of the year	-	39,257	4,225	-	43,482
Net book value at the end of the year	-	35,986	3,168	-	39,154

Section C	Notes to the accounts	(cont)
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Note 7 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 £
-	-
-	-
60,639	63,764
-	-
60,639	63,764

Section C Notes to the accounts (cont)

Note 8 Charity funds

8.1 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'. 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 £
Unrestricted	UR	Charitable objects of organisation	58,598	81,048	85,230	-	-	54,416
Restricted	R	Life Skills Project	47,207	-	3,271	-	-	43,936
Restricted	R	Work experience education	1,441	-	-	-	-	1,441
Restricted	R	Surface Replacement	-	-	-	-	-	-
			-	-	-	-	-	-
Total Funds			107,246	81,048	88,501	-	-	99,793

Section C Notes to the accounts (cont)

Note 8 Charity funds (cont)

8.2 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'. 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 £
Unrestricted	UR	Charitable objects of organisation	72,417	56,956	70,775	-	-	58,599
Restricted	R	Life Skills Project	50,478	-	3,271	-	-	47,207
Restricted	R	Work experience education	1,441	-	-	-	-	1,441
Restricted	R	Surface Replacement	-	13,000	13,000	-	-	-
Total Funds			124,336	69,956	87,046	-	-	107,247

Note 9 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

9.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other
		£	£		£
Margaret Douglas	Governing Document	7200			
Sophie Douglas	Governing Document	2000			

Please give details of why remuneration or other employment benefits were paid.

For services provided in the management and running of the charity and the delivery of its charitable activities.

9.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

9.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Brook Forge Developments Ltd	Directors are sons of a Trustee	Construction & repairs work; Rent	£2,924	Nil	Nil	Nil
Brook Forge Farriers	Directors are sons of a Trustee	Farrier	£3,481	Nil	Nil	Nil
C B Johns & Partners	Trustee is a Director	Supply of hay	£900	Nil	Nil	Nil

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Payments are settled in cash upon presentation of invoices. Terms are conducted on a market or below market rate.

For any related party, please provide details of any guarantees given or received.

n/a