

Roleystone Horse and Pony Sanctuary

Charity number 1198065

Annual Report and Financial Statements for the period 25 February 2022 to 31 March 2023



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Roleystone Horse and Pony Sanctuary

Annual Report and Financial Statements for the period ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Roleystone Horse and Pony Sanctuary

Trustees' report for the period ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial period and up to and including the date the report was approved were:

Name	Position
Philippa Long	Chair
Diane Coulton	
Gillian Greenwood	

Charity number 1198065 Registered in England and Wales

Registered and principal address	Bankers
Roleystone Horse and Pony Sanctuary	Virgin Money
Westfield Lane	30 St Vincent Place
Shipley	Glasgow
BD18 1LJ	G1 2HL

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 25 February 2022 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the trustees at a duly convened meeting.

Roleystone Horse and Pony Sanctuary

Trustees' report (continued) for the period ended 31 March 2023

Objectives and activities

The charity's objects

To promote humane behaviour towards equines by providing appropriate care, protection, treatment and security for equines which are in need of care and attention by reasoning of sickness, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to equine welfare in general and the prevention of cruelty and suffering among equines.

The charity's main activities

Promote humane behaviour towards Equines by providing appropriate care, protection and security and to rehome equines where appropriate. We also provide school and work placements for educational needs.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular animal welfare.

Achievements and performance

The CIO was formed on 25 February 2022 and since its registration the work of the Sanctuary has continued through the unincorporated charity, Roleystone Horse and Pony Sanctuary. Arrangements were made to transfer all assets to the CIO from 1 April 2023. Prior to this the unincorporated charity made a donation to the CIO in order to purchase a piece of land which had previously been rented by the unincorporated charity for many years. This has provided security regarding the future of the Sanctuary, by means of a permanent location to house the animals.

Financial review

The net income for the period was £83,486, all of which was unrestricted in nature.

Reserves policy

The charity's free reserves, excluding fixed assets, at the period end were £1.

The trustees have not adopted a formal reserves policy.

Approved by the board of trustees on 23/12/2023

Gillian Greenwood (Trustee)

Roleystone Horse and Pony Sanctuary

Independent examiner's report to the trustees of Roleystone Horse and Pony Sanctuary

I report to the charity trustees on my examination of the accounts of the CIO for the period ended 31 March 2023, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Rhys North ACA

30/1/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Roleystone Horse and Pony Sanctuary
Statement of Financial Activities
(including summary income and expenditure account)
for the period ended 31 March 2023

	Notes	2023 Total funds £
Income from:		
Donations	(2)	83,486
Total income		<u>83,486</u>
Total expenditure		<u>-</u>
Net income / (expenditure)		<u>83,486</u>
Fund balances brought forward		<u>-</u>
Fund balances carried forward		<u>83,486</u>

All incoming resources and resources expended derive from continuing activities.

Roleystone Horse and Pony Sanctuary
Balance sheet
as at 31 March 2023

		2023 Total £
Fixed assets		
Tangible assets	(3)	83,485
Total fixed assets		<u>83,485</u>
Current assets		
Cash at bank		1
Total current assets		<u>1</u>
Net current assets / (liabilities)		<u>1</u>
Net assets		<u>83,486</u>
Funds		
Unrestricted funds		83,486
Restricted funds		-
Total funds		<u>83,486</u>

The financial statements were approved by the board of trustees on 23/12/2023

Gillian Greenwood (Trustee)

Roleystone Horse and Pony Sanctuary

Notes to the accounts

for the period ended 31 March 2023

1 Accounting policies

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 financial statements 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) (effective 1 January 2019) and with the Charities Act 2011.

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

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Roleystone Horse and Pony Sanctuary **Notes to the accounts continued** **for the period ended 31 March 2023**

2 Donations

	2023 Total funds £
Roleystone Horse and Pony Sanctuary unincorporated charity	83,486
	<u>83,486</u>

3 Tangible assets

	Land	Total
<u>Cost</u>	£	£
At 25 February 2022	-	-
Additions	83,485	83,485
At 31 March 2023	<u>83,485</u>	<u>83,485</u>
<u>Depreciation</u>		
At 25 February 2022	-	-
Charge for period	-	-
At 31 March 2023	<u>-</u>	<u>-</u>
<u>Net book value</u>		
At 31 March 2023	<u>83,485</u>	<u>83,485</u>
At 25 February 2022	<u>-</u>	<u>-</u>

4 Related party transactions

Trustee expenses

No trustee received any expenses during the year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during the year.