

Roleystone Horse and Pony Sanctuary

Charity number 1198065

Annual Report and Financial Statements for the year ended 31 March 2024



Roleystone Horse and Pony Sanctuary

Annual Report and Financial Statements
for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Roleystone Horse and Pony Sanctuary

Trustees' report for the year ended 31 March 2024

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

The trustees during the financial year 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
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Registered and principal address	Bankers	
Roleystone Horse and Pony Sanctuary	Virgin Money	Barclays
Westfield Lane	177 Bothwell Street	1 Churchill Place
Shipley	Glasgow	London
BD18 1LJ	G2 7ER	E14 5HP

Independent examiner

Katy Sargeant 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.

The CIO existed alongside the previous charity of the same name during the previous financial year. The CIO has the same objects as the old charity and in light of this the trustees had agreed to transfer the old charity's net assets to the new CIO on 1 April 2023 and to manage the closure of the old charity. This set of accounts has therefore been prepared on the basis that a merger of the 2 organisations has taken place.

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 year ended 31 March 2024

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

We had many plans for the land owned by the sanctuary. Putting down a track so the horses would have access to outside space in the winter and also building another field shelter in the back field, but unfortunately, the bad weather caught up with us and we were not able to access the land with machinery, so this has been put on hold. We have plans to do this in summer of 2024.

Our volunteers work to the best of their ability to keep the sanctuary running smoothly and giving the horses the best quality of life. Great care is taken when dealing with the elderly horses and ponies in our care, they are all on the correct medication and administered on a daily basis.

Financial review

The net income for the year was £19,728, all of which was unrestricted in nature.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £146,173.

The charity does not have a formal reserves policy, however we are retaining and building funds in order to purchase more land if the opportunity arises. The land which the stables stands on is rented on a year by year basis and we are hoping that if this land ever comes up for sale we will have enough funds to purchase it.

Approved by the board of trustees on 8/10/2024

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 year ended 31 March 2024, 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.

Katy Sargeant ACA

11/10/2024

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 year ended 31 March 2024

	2024 Total funds £	2023 Total funds £
Income from:		
Donations and legacies	58,422	35,178
Bank interest	1,458	231
Other income	1,288	3,197
Total income	61,168	38,606
Expenditure on:		
Rental of fields	1,140	1,970
Bedding, feed and hay	16,341	15,399
Veterinary expenses and supplies	12,062	11,970
Farrier costs	1,250	1,710
Farm equipment	-	145
Insurance	1,092	1,118
Repairs and maintenance	2,384	2,892
Telephone	114	53
Utilities	1,866	1,047
Activities and event expenses	1,236	956
Independent examination	792	1,134
Bank charges	35	21
Sundries	170	480
Computers and IT	70	494
Horse rehabilitation and transport	75	1,764
Crematorium costs	200	560
Depreciation	2,613	2,213
Total expenditure	41,440	43,926
Net income / (expenditure)	19,728	(5,320)
Fund balances brought forward	217,954	223,274
Fund balances carried forward	237,682	217,954

All incoming resources and resources expended derive from continuing activities.

Roleystone Horse and Pony Sanctuary
Balance sheet
as at 31 March 2024

		2024	2023
		Total	Total
		£	£
Fixed assets			
Tangible assets	(2)	91,509	90,122
Total fixed assets		<u>91,509</u>	<u>90,122</u>
Current assets			
Cash at bank and in hand	(3)	146,965	128,966
Total current assets		<u>146,965</u>	<u>128,966</u>
Current liabilities:			
amounts falling due within one year			
Accruals		792	1,134
Total current liabilities		<u>792</u>	<u>1,134</u>
Net current assets / (liabilities)		<u>146,173</u>	<u>127,832</u>
Net assets		<u>237,682</u>	<u>217,954</u>
Funds			
Unrestricted funds		237,682	217,954
Total funds		<u>237,682</u>	<u>217,954</u>

The financial statements were approved by the board of trustees on 8/10/2024

Gillian Greenwood (Trustee)

Roleystone Horse and Pony Sanctuary

Notes to the accounts

for the year ended 31 March 2024

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

Fixtures and fittings: over 10 years

Motor vehicles: over 4 years

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 year ended 31 March 2024

2 Tangible assets	Fixtures and fittings	Motor vehicles	Freehold Land	Total
<u>Cost</u>		£	£	£
At 1 April 2023	-	8,850	83,485	92,335
Additions	4,000	-	-	4,000
At 31 March 2024	4,000	8,850	83,485	96,335
<u>Depreciation</u>				
At 1 April 2023	-	2,213	-	2,213
Charge for year	400	2,213	-	2,613
At 31 March 2024	400	4,426	-	4,826
<u>Net book value</u>				
At 31 March 2024	3,600	4,424	83,485	91,509
At 31 March 2023	-	6,637	83,485	90,122

3 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	146,476	128,689
Cash in hand	489	277
	146,965	128,966

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.