

Registered company number
03240342
Registered charity number
1207460

Dartmoor Pony Society
Annual Report and Unaudited Accounts
31st August 2025

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COMPANIES HOUSE

Dartmoor Pony Society

Legal and administrative information

Trustees

Mrs N Tyler (Chairman)
Mrs C Anderson
Mr L Anderson
Mr P Davis
Ms E Houghton
Mr D Jordan
Ms B Mason
Ms J Newbery
Ms G Rossall
Mrs J Walker
Mrs W Watson
Mrs S Weston
Mrs A Wilmot

President

Mr D Anderson

Secretary

Mr C Grant

Registration Secretary

Mrs C Lovat

Treasurer

Mrs P Benford

Registered Office

Birks Cottage Farm
Birks Road
Heddon-On-The-Wall
Newcastle Upon Tyne
NE15 OHF

Independent Examiner

Bray Accountants
21 Angel Hill
Tiverton
Devon
EX16 6PE

Registered company number

03240342 Registered in England and Wales

Registered Charity Number

1207460

**Dartmoor Pony Society
Report and accounts
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Trustees' Report for the Year Ended 31 August 2025

The Trustees present their report and accounts for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, applicable law and the requirements of the Statement of Recommended Practice, *"Accounting and Reporting by Charities"*.

Structure, governance and management

The Society is a company limited by guarantee with charitable status and without a share capital. The Society is governed by a Council which normally consists of a Chairman and twelve elected standard members. The Chairman shall hold office for a maximum of seven years. The standard members of the Council shall continue in office for a three-year term. Standard Council members may stand for two consecutive terms after which they must take a year off before being eligible for re-election.

The Trustees and Council members throughout the year are listed on the legal and administrative information page.

The members actively review the major risks to which the Society is exposed and are satisfied that systems are in place which provide reasonable, but not absolute, assurance against material misstatement or loss.

Objectives and activities

The Society's principal activity during the year was the continuance of its charitable objective, namely to encourage, promote and improve the breeding of the Dartmoor pony to ensure the preservation of the breed for the public benefit. The good temperament and versatility of the breed allow a wide range of participants to benefit from the work of the Society.

The Dartmoor Pony Society encourages and promotes the breeding of registered pure-bred Dartmoor ponies throughout the world and on Dartmoor itself. The registration of pure-bred stallions, mares and geldings continues to be recorded in the Society's Stud Book.

Through the provision of study days, seminars, virtual events and judges' training, the Society educates and informs members on matters including conformation, health and welfare, breeding, and the production of Dartmoor ponies as children's riding ponies. Participation by members of all ages and abilities is actively encouraged.

Grants continue to be awarded at the discretion of the Registration Secretary to enable members to attend shows, encourage good breeding, assist with travel and promotion of the Dartmoor pony, and to support the gelding of surplus males to increase the availability of suitable children's riding ponies.

Achievements and performance

The year 2025 was an exceptionally busy and memorable year for the Dartmoor Pony Society, marking the Society's Centenary. This milestone coincided with the Fourth International Convention, held from 8–14 August 2025. Significant time and effort were dedicated by Council to planning and delivering both events, ensuring celebrations that honoured the Society's history while supporting its future development.

The Convention attracted delegates from across the UK and overseas and featured a wide-ranging programme including educational study days, the Championship Breed Show, moorland scheme visits, prestigious stud visits, seminars at Dartington Hall and a concluding showcase at Okehampton Show. The week proved highly successful in promoting the Dartmoor pony, educating members and strengthening international links.

The Dartmoor pony continues to enjoy strong popularity across all disciplines but remains first and foremost a children's riding pony. Ponies of the breed achieved notable success from grassroots competition through to major national championships.

Thirty-two pure-bred Dartmoor ponies qualified for the Horse of the Year Show during the year. Dartmoor ponies achieved strong results across lead rein, first ridden, working hunter, ridden and in-hand finals, alongside an encouraging number of part-bred qualifiers. The Society also had a promotional presence at the Horse of the Year Show, engaging with members and the wider equestrian community.

Four Dartmoor ponies qualified for the BSPS Supreme Heritage M&M Ridden Pony of the Year at the London International Horse Show, reflecting the continued quality and competitiveness of the breed.

The Championship Breed Show was held during the International Convention at the Lady Willingdon Field. The Supreme In-Hand Championship was won for the fourth consecutive year by Moortown Crusader, owned and bred by John Jordan, earning qualification to the Price Family Supreme In-Hand Championship at Horse of the Year Show. The Supreme Ridden Championship was awarded to the lead rein pony, Rekcilf Lucky Charm, owned by Wendy Dunn and ridden by Kristen Napier.

The Midlands, Northern and Eastern Dartmoor Pony Shows were again well supported, providing valuable regional opportunities for members and promoting the breed nationwide.

Education remained central to the Society's work. Study days and seminars delivered during the International Convention were particularly well received. The Dartmoor Pony Moorland Scheme continued to play an important role in conservation breeding, with delegates gaining valuable insight into the grading-up process and management of ponies on Dartmoor.

Membership at year end stood at 492, representing a slight increase on the previous year. Junior membership remains popular, supported by initiatives such as the Junior Members' Challenge at regional shows. The Annual Diary continues to be published and is sent to all Society members in the Spring. The book is a very popular initiative with articles from members and the opportunity to advertise studs, as well as individual ponies. It is an excellent record of DPS events throughout the year and makes a wonderful reference and source of information in years to come.

The Dartmoor pony remains listed as 'At Risk' on the Rare Breeds Survival Trust Watchlist and we are most grateful to the RBST for their ongoing help and support. The Society remains deeply grateful to the Horserace Betting Levy Board for its continued support of education, breeding and genetic preservation initiatives.

The AGM was held in Exeter in March 2025. Mr Donald Anderson of the Greenferns Stud was elected President following completion of Mr Keith Locke's term. Mrs Nicola Tyler was re-elected to serve a fourth term as Chairman.

Four councillors — Christine Anderson, David Jordan, Jacky Newbery and Wendy Watson — were re-elected to serve second terms on Council. Council met on nineteen occasions during the year.

The AGM concluded with the presentation of the 2024 DPS Annual Awards, recognising achievement in breeding, production and performance.

Financial review

Results for the year ended 31 August 2025 are given in the Statement of Financial Activities. The assets and liabilities are detailed on the Balance Sheet. The Statement of Financial Activities shows a net inflow of funds for the year of £5,560 (2024 - £12,823). This added to the funds brought forward gives a surplus to carry forward of £315,927.

The Trustees regard the financial performance of the charity in 2024-2025 to be satisfactory.

Reserves policy

The Charity operates two main funds. The general reserve (unrestricted fund) has arisen from past operating results. The Trustees have examined the requirements for unrestricted funds and consider that there are adequate resources to allow the Charity to maintain its operational capacity for the foreseeable future, given the circumstances in which it operates. A restricted fund of £2,000 was set up in David Sykes name for Genetic Research and £50,000 is held on deposit for emergencies

Asset cover for funds

An analysis of the assets attributable to the various funds is included within the financial statements. These assets are sufficient to meet the Society's obligations on a fund-by-fund basis.

Dartmoor Pony Society
Trustees' report
For the year ended 31st August 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Dartmoor Pony Society for the purpose of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

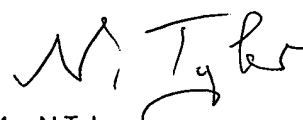
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 8th March 2026 and signed on their behalf by:


Mrs N Tyler
Chairman

Dartmoor Pony Society
Independent examiner's report
For the year ended 31st August 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2025 which are set out on pages 6 to 15.

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:

- accounting records were not kept in accordance with Section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- 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
- 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 (FRS102)).

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.

Robert Mugford FCCA
C/o Bray Accountants
21 Angel Hill
Tiverton
Devon
EX16 6PE



Dartmoor Pony Society
Statement of financial activities
for the year ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Incoming resources					
Income from:					
Donations and legacies	2	1,978	-	1,978	11,148
Charitable activities	3	67,200	-	67,200	50,919
Other trading activities	4	2,313	-	2,313	76
Investment income	5	1,910	-	1,910	2,227
Total incoming resources		73,401	-	73,401	64,370
Resources expended					
Expenditure on:					
Charitable activities	6	68,737	-	68,737	56,121
Total resources expended		68,737	-	68,737	56,121
Other recognised gains and losses (Losses)/gains on investment assets	16	896	-	896	4,574
Net incoming/(outgoing) resources		5,560	-	5,560	12,823
Taxation					-
Net movement in fund for the year		5,560	-	5,560	12,823
Fund balance brought forward		308,367	2,000	310,367	297,544
Fund balance carried forward at 31 August 2025		313,927	2,000	315,927	310,367

Dartmoor Pony Society

Registered number: 3240342

Charity number: 1207460

Balance sheet

as at 31 August 2025

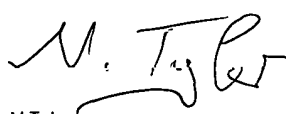
	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	15	96,428	99,437
Investments	16	<u>115,606</u>	<u>114,710</u>
		212,034	214,147
Current assets			
Stocks (Merchandise)		1,976	1,651
Debtors	17	190	-
Cash at bank and in hand		<u>104,297</u>	<u>97,157</u>
		106,463	98,808
Creditors: amounts falling due within one year	18	<u>(2,570)</u>	<u>(2,588)</u>
Net current assets		103,893	96,220
Net assets		<u>315,927</u>	<u>310,367</u>
Income funds			
Unrestricted fund	19	313,927	308,367
Restricted fund		2,000	2,000
Shareholders' fund		<u>315,927</u>	<u>310,367</u>

The charitable 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 trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts, and for 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 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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to charitable companies subject to the small companies regime.

x  x
Mrs N Tyler
Chairman

Approved by the board on 8th March 2026

Dartmoor Pony Society
Notes to the accounts
For the year ended 31st August 2025

1. Accounting policies

Basis of preparation

The financial statements are prepared under the historical cost convention, with the exception that investments are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP): 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.

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 not to prepare a Statement of Cash Flows.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements require management to make judgments, estimates and assumptions that affect the amounts reported. These estimates and judgments are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Details of these judgments can be found in the accounting policies.

Income

Income is recognised once the Society has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Cash donations are recognised on receipt. Other donations are recognised when the Society has been notified in writing in both the amount and settlement date unless performance conditions require deferral of the amount. Interest on funds held on deposit is included when received.

Expenditure

Expenditure is accounted for on an accruals basis.

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be reassured with reasonable certainty.

Support costs, including governance costs, have been allocated to activity cost categories on a basis consistent with the use of resources e.g. staff costs by time spent. Governance costs comprise all costs involving public accountability of the Society and its compliance with regulation and good practice.

Dartmoor Pony Society
Notes to the accounts
For the year ended 31st August 2025

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and equipment	20% per annum on the reducing balance
Buildings mainly wooden in structure	Straight line basis over 20 years.

Fixed asset Investments

Fixed asset investments are stated at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock is recognised as an expense in the period in which the related revenue is recognised.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Dartmoor Pony Society
Notes to the accounts
for the year ended 31 August 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
2 Donations and legacies				
David Sykes	-	-	-	2,000
East Anglian NPS	-	-	-	797
Sue Everest	132	-	132	475
Anonymous	-	-	-	7,384
Joyce Newbery	574	-	574	-
Gift Aid	654	-	654	-
Sundry	618	-	618	492
	1,978	-	1,978	11,148
3 Charitable activities				
Registrations and passport fees (see note 9)	20,500	-	20,500	22,037
Members' subscriptions	14,220	-	14,220	14,532
Horserace Betting Levy Board Grant	10,000	-	10,000	10,000
AGM Dinner/Party	1,615	-	1,615	1,823
Rent for Lady Willingdon Show field	1,455	-	1,455	1,154
Breed show - net surplus/(deficit) (see note 10)	(1,603)	-	(1,603)	311
Show affiliations	578	-	578	444
Diary - net income/(expenditure)	35	-	35	368
TopSpec award	250	-	250	250
International Convention	20,090	-	20,090	-
Junior Section (net of expenses)	60	-	60	-
	67,200	-	67,200	50,919
4 Other trading activities				
Net income from shop (see note 11)	2,313	-	2,313	76
5 Investment income				
Bank deposit and other interest	1,910	-	1,910	2,227
6 Charitable activities				
Grants distributed (see note 12)	9,455	-	9,455	6,233
Insurances	2,052	-	2,052	1,528
Registration and passport (see note 13)	1,468	-	1,468	414
Lady Willingdon Show field	772	-	772	392
TopSpec award	250	-	250	255
Stud book	-	-	-	250
Affiliated rosettes	911	-	911	239
Website costs	306	-	306	238
Affiliation fees	-	-	-	214
Promotions	-	-	-	142
Membership and subscriptions	65	-	65	30
Blairhill and Starlight awards	75	-	75	-
Donations	50	-	50	-
	15,404	-	15,404	9,935
Share of support costs (see note 7)	52,533	-	52,533	37,691
Share of governance costs (see note 8)	800	-	800	8,495
	53,333	-	53,333	46,186
Total charitable activities	68,737	-	68,737	56,121

Dartmoor Pony Society
Notes to the accounts
for the year ended 31 August 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
7 Support costs				
Wages & Consultancy *	25,287	-	25,287	26,323
Depreciation	3,009	-	3,009	3,276
Printing, postage and stationery	2,330	-	2,330	2,117
Software	1,247	-	1,247	984
Telephone	426	-	426	685
Travel	585	-	585	809
Sundry	-	-	-	491
Accountancy	1,474	-	1,474	2,100
AGM costs	694	-	694	454
Bank charges and Card charges	1,212	-	1,212	452
Study day	2,137	-	2,137	-
Centenary **	618	-	618	-
International Convention ***	12,859	-	12,859	-
Miscellaneous	61	-	61	-
Moorland scheme	594	-	594	-
	52,533	-	52,533	37,691
8 Governance costs				
Wages & Consultancy	800	-	800	757
Legal fees	-	-	-	7,384
Independent Examination	-	-	-	354
Trademarks	-	-	-	-
	800	-	800	8,495
9 Registration and passport fees				
Registration and transfers and DNA	13,170	-	13,170	13,902
Stallion licensing	1,292	-	1,292	1,250
Prefix	360	-	360	330
U/R Passports and transfer	5,678	-	5,678	6,555
	20,500	-	20,500	22,037

* Breakdown of wages and consultancy - Secretary £12,245, Registration secretary £9,915, Treasurer £2,945, Passport administrator £182.

** Centenary - these costs will not appear again.

*** International Convention - occurs every 10 years. 2025 was the 4th International Convention.

Dartmoor Pony Society
Notes to the accounts
for the year ended 31 August 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
10 Breed show				
Income				
Entry fees	2,638	-	2,638	2,114
Sponsorship and donations	2,290	-	2,290	1,655
Catalogues	237	-	237	120
Raffle	-	-	-	124
Horserace Betting Levy Board grant	500	-	500	450
	<u>5,665</u>	<u>-</u>	<u>5,665</u>	<u>4,463</u>
Expenditure				
Marquee, toilets and jumps	1,966	-	1,966	276
Lady W Field building costs	275	-	275	275
Prize money	1,782	-	1,782	984
Rosettes	456	-	456	440
Cup repairs and engraving	-	-	-	20
Catering	630	-	630	176
PA system and announcer	632	-	632	429
Printing	239	-	239	134
DPS Sec expenses	432	-	432	392
Judges	110	-	110	45
Show affiliation	366	-	366	90
Sundry expenses	22	-	22	733
Volunteer gifts	158	-	158	158
First aid	200	-	200	-
	<u>7,268</u>	<u>-</u>	<u>7,268</u>	<u>4,152</u>
Net surplus/(deficit) for year	<u>(1,603)</u>	<u>-</u>	<u>(1,603)</u>	<u>311</u>
11 Other trading activities				
Income				
Shop	5,564		5,564	459
Stud books	112		112	83
	<u>5,676</u>	<u>-</u>	<u>5,676</u>	<u>542</u>
Expenditure				
Stock purchases	3,688		3,688	-
Decrease/increase in stocks	(325)	(325)	(325)	466
	<u>3,363</u>	<u>-</u>	<u>3,363</u>	<u>466</u>
Net surplus for the year	<u>2,313</u>	<u>-</u>	<u>2,313</u>	<u>76</u>

Dartmoor Pony Society
Notes to the accounts
for the year ended 31 August 2025

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
12 Grants distributed				
Gelding grants	1,700	-	1,700	1,900
Breed travel grants	1,500	-	1,500	1,520
Moor scheme	1,300	-	1,300	732
Weatherbys (DNA Kits)	733	-	733	726
Breed show	500	-	500	450
Stallions	975	-	975	420
On-line registry	547	-	547	410
Rare Mare Grant	350	-	350	50
Mare service grants	50	-	50	25
Publicity	1,000	-	1,000	-
Diary	800	-	800	-
	9,455	-	9,455	6,233
13 Registration and passport				
Registration & passport - Grassroots Ltd support	279	-	279	269
Prefix	70	-	70	145
Passport materials	1,119	-	1,119	-
	1,468	-	1,468	414

Dartmoor Pony Society
Notes to the accounts
for the year ended 31 August 2025

14 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	1	1

15 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 September 2024	100,762	29,740	130,502
Additions			-
At 31 August 2025	100,762	29,740	130,502
Depreciation			
At 1 September 2023	6,663	24,402	31,065
Charge/(credit) for the year	1,941	1,068	3,009
At 31 August 2025	8,604	25,470	34,074
Net book value			
At 31 August 2025	92,158	4,270	96,428
At 31 August 2024	94,099	5,338	99,437

16 Investments

	Other Investments £
Valuation	
LWF Investment portfolio at 1 September 2024	114,710
Increase in valuation of investments	896
LWF Investment portfolio at 31 August 2025	115,606

17 Debtors

	2025 £	2024 £
Trade debtors	190	-

18 Creditors falling due within one year

	2025 £	2024 £
Taxation and social security costs	-	-
Other creditors	2,570	2,588
	2,570	2,588

Dartmoor Pony Society
Notes to the accounts
for the year ended 31 August 2025

19 Movement in funds

	At 1/9/24	Net movement in funds	Total At 31/8/25
	£	£	£
General fund	308,367	5,560	313,927
Restricted funds			
David Sykes fund	2,000	-	2,000
At 31 August 2025	<u>310,367</u>	<u>5,560</u>	<u>315,927</u>

The David Sykes fund is restricted for use in genetic research projects.