

# THE RESPONSIVE EARTH TRUST

England & Wales · Charity number 279242

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1980-02-01

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Ruskin Mill  
Millbottom  
Nailsworth  
Stroud  
GL6 0LA

**Phone** 01453837500

## Activities

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**Objects:** THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN AGRICULTURE AND RELATED SUBJECTS WITH PARTICULAR REGARD TO PRINCIPLES AND METHODS BASED ON THE TEACHING OF RUDOLF STEINER.

**Activities:** The principal activity of the Trust is the provision of a training programme in bio-dynamic agriculture.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- East Sussex
- Pembrokeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£44,966	£14,655	-	-
2024-07-31	£189,787	£18,879	-	-
2023-07-31	£39,687	£19,805	-	-
2022-07-31	£38,531	£17,832	-	-
2021-07-31	£37,291	£15,457	-	-
2020-07-31	£35,001	£15,400	-	-

## Trustees

Name	Role	Appointed
<b>AONGHUS COINN HUNTLY GORDON</b>	Chair	2011-05-13
Helen Margaret Kippax		2015-05-24
Ian Clements		2013-05-30

**THE RESPONSIVE EARTH TRUST**

England & Wales - Charity number 279242

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025  
FOR  
RESPONSIVE EARTH TRUST**

Bronsens  
Chartered Certified Accountants  
Eden House  
Two Rivers Business Park  
Witney  
Oxfordshire  
OX28 4BL

**RESPONSIVE EARTH TRUST**

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FOR THE YEAR ENDED 31 JULY 2025**

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**RESPONSIVE EARTH TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**TRUSTEES**

Mr A C H Gordon OBE  
Mr I K Clements  
Mrs H Kippax

**PRINCIPAL ADDRESS**

Ruskin Mill  
Old Bristol Road  
Nailsworth  
Gloucestershire  
GL6 0LA

**REGISTERED CHARITY  
NUMBER**

279242

**INDEPENDENT EXAMINER**

Bronsens  
Chartered Certified Accountants  
Eden House  
Two Rivers Business Park  
Witney  
Oxfordshire  
OX28 4BL

**RESPONSIVE EARTH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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 object of the Trust is the advancement of the education of the public in agriculture and related subjects with particular reference to principles and methods based on the teaching of Rudolf Steiner.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The main activity of the charity during the year has been the leasing of Plas Dwbl Farm, its principal asset, to Ruskin Mill Trust Ltd for the purpose of operating a therapeutic educational programme for young people with special needs.

**FINANCIAL REVIEW**

**Reserves policy**

The financial position of the Trust remains sound and the Trustees confirm that reserves are adequate to fulfil present obligations.

**FUTURE PLANS**

Future plans for the Responsive Earth Trust are:

- a) To gift the property Lyn Piod, together with approximately 20 acres of adjoining farmland, to the charity Ruskin Mill Centre for Research (RMCR) in order to support the research that will be conducted by RMCR.
- b) To develop the Canolfen Awen Centre on the Trust's land at Plas Dwbl, subject to the successful granting of planning consent.
- c) To continue leasing Plas Dwbl Farm to Ruskin Mill Trust Ltd for the purpose of operating a therapeutic educational programme for young people with special needs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity. The Deed of Trust was constituted on 19 September 1979 by Marion Estell Swatton, Joan Winifred Mary Hydon, Daniel Manasse David Donahaye and Cornelia de Bruyne.

Approved by order of the board of trustees on 15 May 2026 and signed on its behalf by:



Mr A C H Gordon OBE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RESPONSIVE EARTH TRUST**

**Independent examiner's report to the trustees of Responsive Earth Trust**

I report to the charity trustees on my examination of the accounts of Responsive Earth Trust (the Trust) for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
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.



Philip Burton BSc FCA

Bronsens  
Chartered Certified Accountants  
Eden House  
Two Rivers Business Park  
Witney  
Oxfordshire  
OX28 4BL

Date: .....15 May 2026.....

**RESPONSIVE EARTH TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2025**

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	146,357
Investment income	2	44,966	43,430
<b>Total</b>		<u>44,966</u>	<u>189,787</u>
 <b>EXPENDITURE ON</b>			
Other		14,655	18,879
<b>NET INCOME</b>		30,311	170,908
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,000,758	829,850
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,031,069</u></u>	<u><u>1,000,758</u></u>

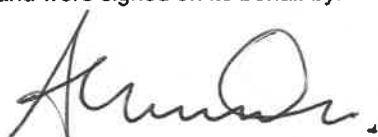
The notes form part of these financial statements

**RESPONSIVE EARTH TRUST**

**BALANCE SHEET  
31 JULY 2025**

	Notes	31.7.25 Unrestricted fund £	31.7.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	942,253	942,295
<b>CURRENT ASSETS</b>			
Debtors	6	24,790	4,509
Cash at bank		235,073	243,690
		<u>259,863</u>	<u>248,199</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(31,245)	(29,660)
		<u>228,618</u>	<u>218,539</u>
<b>NET CURRENT ASSETS</b>			
		1,170,871	1,160,834
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,170,871	1,160,834
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(139,802)	(160,076)
		<u>1,031,069</u>	<u>1,000,758</u>
<b>NET ASSETS</b>			
		1,031,069	1,000,758
<b>FUNDS</b>			
Unrestricted funds	10	1,031,069	1,000,758
		<u>1,031,069</u>	<u>1,000,758</u>
<b>TOTAL FUNDS</b>			
		<u>1,031,069</u>	<u>1,000,758</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2026 and were signed on its behalf by:



Mr A C H Gordon OBE - Trustee

The notes form part of these financial statements

## RESPONSIVE EARTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

##### **Tangible fixed assets**

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

Freehold property	- not provided
Fixtures and fittings	- 25% on reducing balance

Freehold properties are not depreciated as the trustees consider that the present value of future income exceeds their book value.

##### **Taxation**

The charity is exempt from 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.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2025**

**2. INVESTMENT INCOME**

	31.7.25	31.7.24
	£	£
Rents received	<u>44,966</u>	<u>43,430</u>

**3. SUPPORT COSTS**

	Management	Other	Governance	Totals
	£	£	costs	£
Other resources expended	<u>42</u>	<u>11,813</u>	<u>2,800</u>	<u>14,655</u>

Support costs, included in the above, are as follows:

	31.7.25	31.7.24
	Other	Total
	resources	activities
	expended	£
	£	£
Insurance	-	1,933
Depreciation of tangible assets	42	55
Interest payable and similar charges	11,813	14,161
Independent examination fee	1,450	1,350
Bookkeeping costs	1,350	1,350
Bank charges	-	30
	<u>14,655</u>	<u>18,879</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

**5. TANGIBLE FIXED ASSETS**

	Freehold	Fixtures	Totals
	property	and	£
	£	fittings	£
	£	£	£
<b>COST</b>			
At 1 August 2024 and 31 July 2025	<u>942,128</u>	<u>42,312</u>	<u>984,440</u>
<b>DEPRECIATION</b>			
At 1 August 2024	-	42,145	42,145
Charge for year	-	42	42
At 31 July 2025	<u>-</u>	<u>42,187</u>	<u>42,187</u>
<b>NET BOOK VALUE</b>			
At 31 July 2025	<u>942,128</u>	<u>125</u>	<u>942,253</u>
At 31 July 2024	<u>942,128</u>	<u>167</u>	<u>942,295</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2025**

<b>6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.7.25	31.7.24	
	£	£	
Trade debtors	<u>24,790</u>	<u>4,509</u>	
<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.7.25	31.7.24	
	£	£	
Bank loans and overdrafts (see note 9)	19,000	19,000	
VAT	298	574	
Other creditors	2,903	2,243	
Accruals	<u>9,044</u>	<u>7,843</u>	
	<u>31,245</u>	<u>29,660</u>	
<b>8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	31.7.25	31.7.24	
	£	£	
Bank loans (see note 9)	<u>139,802</u>	<u>160,076</u>	
<b>9. LOANS</b>			
An analysis of the maturity of loans is given below:			
	31.7.25	31.7.24	
	£	£	
Amounts falling due within one year on demand:			
Bank loans	<u>19,000</u>	<u>19,000</u>	
Amounts falling between one and two years:			
Bank loans - 1-2 years	<u>20,000</u>	<u>20,000</u>	
Amounts falling due between two and five years:			
Bank loans - 2-5 years	<u>66,000</u>	<u>66,000</u>	
Amounts falling due in more than five years:			
Repayable by instalments:			
Bank loans more 5 yr by instal	53,802	74,076	
<b>10. MOVEMENT IN FUNDS</b>			
	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,000,758	30,311	1,031,069
	<u>1,000,758</u>	<u>30,311</u>	<u>1,031,069</u>
<b>TOTAL FUNDS</b>			

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,966	(14,655)	30,311
	<u>44,966</u>	<u>(14,655)</u>	<u>30,311</u>
<b>TOTAL FUNDS</b>	<u><u>44,966</u></u>	<u><u>(14,655)</u></u>	<u><u>30,311</u></u>

**Comparatives for movement in funds**

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	829,850	170,908	1,000,758
	<u>829,850</u>	<u>170,908</u>	<u>1,000,758</u>
<b>TOTAL FUNDS</b>	<u><u>829,850</u></u>	<u><u>170,908</u></u>	<u><u>1,000,758</u></u>

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	189,787	(18,879)	170,908
	<u>189,787</u>	<u>(18,879)</u>	<u>170,908</u>
<b>TOTAL FUNDS</b>	<u><u>189,787</u></u>	<u><u>(18,879)</u></u>	<u><u>170,908</u></u>

**11. RELATED PARTY DISCLOSURES**

Mr A C H Gordon and Mrs H Kippax are also trustees of Ruskin Mill Trust (charity no. 1137167). During the year the charity received £44,966 (2024 - £43,400) in rental income from Ruskin Mill Trust. At 31 July 2025 £24,790 (2024 - £4,509) was outstanding.

**RESPONSIVE EARTH TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2025**

	31.7.25 £	31.7.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	146,357
<b>Investment income</b>		
Rents received	44,966	43,430
<b>Total incoming resources</b>	<u>44,966</u>	<u>189,787</u>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	-	1,933
Plant and machinery depreciation	42	55
	<u>42</u>	<u>1,988</u>
<b>Other</b>		
Bank loan interest	11,813	14,161
<b>Governance costs</b>		
Independent examination fee	1,450	1,350
Bookkeeping costs	1,350	1,350
Bank charges	-	30
	<u>2,800</u>	<u>2,730</u>
Total resources expended	<u>14,655</u>	<u>18,879</u>
<b>Net income</b>	<u><u>30,311</u></u>	<u><u>170,908</u></u>

This page does not form part of the statutory financial statements

**THE RESPONSIVE EARTH TRUST**

England & Wales - Charity number 279242

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2024  
FOR  
RESPONSIVE EARTH TRUST**

Bronsens  
Chartered Certified Accountants  
Eden House  
Two Rivers Business Park  
Witney  
Oxfordshire  
OX28 4BL

**RESPONSIVE EARTH TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2024**

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**RESPONSIVE EARTH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 JULY 2024**

<b>TRUSTEES</b>	Mr A C H Gordon OBE Mr I K Clements Mrs H Kippax
<b>PRINCIPAL ADDRESS</b>	Ruskin Mill Old Bristol Road Nailsworth Gloucestershire GL6 0LA
<b>REGISTERED CHARITY NUMBER</b>	279242
<b>INDEPENDENT EXAMINER</b>	Bronsens Chartered Certified Accountants Eden House Two Rivers Business Park Witney Oxfordshire OX28 4BL

**RESPONSIVE EARTH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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 object of the Trust is the advancement of the education of the public in agriculture and related subjects with particular reference to principles and methods based on the teaching of Rudolf Steiner.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main activity of the charity during the year has been the leasing of Plas Dwbl Farm, its principal asset, to Ruskin Mill Trust Ltd for the purpose of operating a therapeutic educational programme for young people with special needs.

**FINANCIAL REVIEW**

**Reserves policy**

The financial position of the Trust remains sound and the Trustees confirm that reserves are adequate to fulfil present obligations.

**FUTURE PLANS**

Future plans for the Responsive Earth Trust are:

- a) To gift the property Lyn Piod, together with approximately 20 acres of adjoining farmland, to the charity Ruskin Mill Centre for Research (RMCR) in order to support the research that will be conducted by RMCR.
- b) To develop the Canolfen Awen Centre on the Trust's land at Plas Dwbl, subject to the successful granting of planning consent.
- c) To continue leasing Plas Dwbl Farm to Ruskin Mill Trust Ltd for the purpose of operating a therapeutic educational programme for young people with special needs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity. The Deed of Trust was constituted on 19 September 1979 by Marion Estell Swatton, Joan Winifred Mary Hydon, Daniel Manasse David Donahaye and Cornelia de Bruyne.

Approved by order of the board of trustees on 30 May 2025 and signed on its behalf by:

Mr A C H Gordon OBE - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RESPONSIVE EARTH TRUST

### Independent examiner's report to the trustees of Responsive Earth Trust

I report to the charity trustees on my examination of the accounts of Responsive Earth Trust (the Trust) for the year ended 31 July 2024.

### Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
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.



Philip Burton BSc FCA

Bronsens  
Chartered Certified Accountants  
Eden House  
Two Rivers Business Park  
Witney  
Oxfordshire  
OX28 4BL

30 May 2025

**RESPONSIVE EARTH TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2024**

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		146,357	-
Investment income	2	<u>43,430</u>	<u>39,687</u>
<b>Total</b>		<u>189,787</u>	<u>39,687</u>
 <b>EXPENDITURE ON</b>			
Other		<u>18,879</u>	<u>19,805</u>
<b>NET INCOME</b>		170,908	19,882
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>829,850</u>	<u>809,968</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,000,758</u></u>	<u><u>829,850</u></u>

The notes form part of these financial statements

**RESPONSIVE EARTH TRUST**

**BALANCE SHEET  
31 JULY 2024**

	Notes	31.7.24 Unrestricted fund £	31.7.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	942,295	942,350
<b>CURRENT ASSETS</b>			
Debtors	6	4,509	(15,374)
Cash at bank		<u>243,690</u>	<u>120,715</u>
		248,199	105,341
<b>CREDITORS</b>			
Amounts falling due within one year	7	(29,660)	(39,273)
		<u>218,539</u>	<u>66,068</u>
<b>NET CURRENT ASSETS</b>			
		<u>218,539</u>	<u>66,068</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,160,834	1,008,418
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(160,076)	(178,568)
		<u>1,000,758</u>	<u>829,850</u>
<b>NET ASSETS</b>			
		<u>1,000,758</u>	<u>829,850</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>1,000,758</u>	<u>829,850</u>
<b>TOTAL FUNDS</b>		<u>1,000,758</u>	<u>829,850</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2025 and were signed on its behalf by:

Mr A C H Gordon OBE - Trustee

## RESPONSIVE EARTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **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.

##### **Tangible fixed assets**

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

Freehold property	- not provided
Fixtures and fittings	- 25% on reducing balance

Freehold properties are not depreciated as the trustees consider that the present value of future income exceeds their book value.

##### **Taxation**

The charity is exempt from 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.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2024**

**2. INVESTMENT INCOME**

	31.7.24	31.7.23
	£	£
Rents received	<u>43,430</u>	<u>39,687</u>

**3. SUPPORT COSTS**

	Management £	Other £	Governance costs £	Totals £
Other resources expended	<u>1,988</u>	<u>14,161</u>	<u>2,730</u>	<u>18,879</u>

Support costs, included in the above, are as follows:

	31.7.24	31.7.23
	Other resources expended £	Total activities £
Insurance	1,933	5,637
Depreciation of tangible assets	55	88
Interest payable and similar charges	14,161	11,450
Independent examination fee	1,350	1,200
Bookkeeping costs	1,350	1,400
Bank charges	<u>30</u>	<u>30</u>
	<u>18,879</u>	<u>19,805</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2024**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 August 2023	274,961	667,167	42,312	984,440
Reclassification	<u>667,167</u>	<u>(667,167)</u>	<u>-</u>	<u>-</u>
At 31 July 2024	<u>942,128</u>	<u>-</u>	<u>42,312</u>	<u>984,440</u>
<b>DEPRECIATION</b>				
At 1 August 2023	-	-	42,090	42,090
Charge for year	<u>-</u>	<u>-</u>	<u>55</u>	<u>55</u>
At 31 July 2024	<u>-</u>	<u>-</u>	<u>42,145</u>	<u>42,145</u>
<b>NET BOOK VALUE</b>				
At 31 July 2024	<u>942,128</u>	<u>-</u>	<u>167</u>	<u>942,295</u>
At 31 July 2023	<u>274,961</u>	<u>667,167</u>	<u>222</u>	<u>942,350</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.24	31.7.23
	£	£
Trade debtors	4,509	(17,307)
Other debtors	<u>-</u>	<u>1,933</u>
	<u>4,509</u>	<u>(15,374)</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.24	31.7.23
	£	£
Bank loans and overdrafts (see note 9)	19,000	19,000
Trade creditors	-	2,400
VAT	574	322
Other creditors	2,243	9,708
Accruals	<u>7,843</u>	<u>7,843</u>
	<u>29,660</u>	<u>39,273</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2024**

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.7.24	31.7.23
	£	£
Bank loans (see note 9)	<u>160,076</u>	<u>178,568</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.7.24	31.7.23
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>19,000</u>	<u>19,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>20,000</u>	<u>20,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>66,000</u>	<u>66,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	<u>74,076</u>	<u>92,568</u>

**10. MOVEMENT IN FUNDS**

	At 1.8.23	Net movement in funds	At 31.7.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	829,850	170,908	1,000,758
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>829,850</u>	<u>170,908</u>	<u>1,000,758</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	189,787	(18,879)	170,908
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>189,787</u>	<u>(18,879)</u>	<u>170,908</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	809,968	19,882	829,850
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>809,968</u>	<u>19,882</u>	<u>829,850</u>

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	39,687	(19,805)	19,882
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>39,687</u>	<u>(19,805)</u>	<u>19,882</u>

**11. RELATED PARTY DISCLOSURES**

Mr A C H Gordon and Mrs H Kippax are also trustees of Ruskin Mill Trust (charity no. 1137167). During the year the charity received £43,400 (2023 - £39,687) in rental income from Ruskin Mill Trust. At 31 July 2024 £4,509 (2023 - £nil) was outstanding.

**THE RESPONSIVE EARTH TRUST**

England & Wales - Charity number 279242

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023  
FOR  
RESPONSIVE EARTH TRUST**

Bronsens  
Chartered Certified Accountants  
Eden House  
Two Rivers Business Park  
Witney  
Oxfordshire  
OX28 4BL

# RESPONSIVE EARTH TRUST

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**RESPONSIVE EARTH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 JULY 2023**

<b>TRUSTEES</b>	Mr A C H Gordon OBE Mr I K Clements Mrs H Kippax
<b>PRINCIPAL ADDRESS</b>	Ruskin Mill Old Bristol Road Nailsworth Gloucestershire GL6 0LA
<b>REGISTERED CHARITY NUMBER</b>	279242
<b>INDEPENDENT EXAMINER</b>	Bronsens Chartered Certified Accountants Eden House Two Rivers Business Park Witney Oxfordshire OX28 4BL

**RESPONSIVE EARTH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 object of the Trust is the advancement of the education of the public in agriculture and related subjects with particular reference to principles and methods based on the teaching of Rudolf Steiner.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main activity of the charity during the year has been the leasing of Plas Dwbl Farm, its principal asset, to Ruskin Mill Trust Ltd for the purpose of operating a therapeutic educational programme for young people with special needs.

**FINANCIAL REVIEW**

**Reserves policy**

The financial position of the Trust remains sound and the Trustees confirm that reserves are adequate to fulfil present obligations.

**FUTURE PLANS**

Future plans for the Responsive Earth Trust are:

- a) To gift the property Lyn Piod, together with approximately 20 acres of adjoining farmland, to the charity Ruskin Mill Centre for Research (RMCR) in order to support the research that will be conducted by RMCR.
- b) To gift the remainder of Plas Dwbl Farm to Tir Ceridwen, the Welsh Landholding charity and a subsidiary of Ruskin Mill Land Trust, in order that it might more effectively further the objects of the Responsive Earth Trust.
- c) On completion of the transfers identified in (a) and (b) above, to wind up the Responsive Earth Trust.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity. The Deed of Trust was constituted on 19 September 1979 by Marion Estell Swatton, Joan Winifred Mary Hydon, Daniel Manasse David Donahaye and Cornelia de Bruyne.

Approved by order of the board of trustees on 15 April 2024 and signed on its behalf by:



Mr A C H Gordon OBE - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RESPONSIVE EARTH TRUST

### Independent examiner's report to the trustees of Responsive Earth Trust

I report to the charity trustees on my examination of the accounts of Responsive Earth Trust (the Trust) for the year ended 31 July 2023.

### Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
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.



Philip Burton BSc FCA

Bronsens  
Chartered Certified Accountants  
Eden House  
Two Rivers Business Park  
Witney  
Oxfordshire  
OX28 4BL

15 April 2024

RESPONSIVE EARTH TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	<u>39,687</u>	<u>38,531</u>
<b>EXPENDITURE ON</b>			
Other		<u>19,805</u>	<u>17,832</u>
<b>NET INCOME</b>		19,882	20,699
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>809,968</u>	<u>789,269</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>829,850</u></u>	<u><u>809,968</u></u>

The notes form part of these financial statements

**RESPONSIVE EARTH TRUST**

**BALANCE SHEET  
31 JULY 2023**

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	942,350	942,438
<b>CURRENT ASSETS</b>			
Debtors	6	(15,374)	11,179
Cash at bank		120,715	104,210
		105,341	115,389
<b>CREDITORS</b>			
Amounts falling due within one year	7	(39,273)	(50,519)
		66,068	64,870
<b>NET CURRENT ASSETS</b>			
		1,008,418	1,007,308
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		(178,568)	(197,340)
<b>NET ASSETS</b>		829,850	809,968
<b>FUNDS</b>	10		
Unrestricted funds		829,850	809,968
<b>TOTAL FUNDS</b>		829,850	809,968

The financial statements were approved by the Board of Trustees and authorised for issue on 15 April 2024 and were signed on its behalf by:



Mr A C H Gordon OBE - Trustee

## RESPONSIVE EARTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **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.

##### **Tangible fixed assets**

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

Freehold property	- not provided
Fixtures and fittings	- 25% on reducing balance

Freehold properties are not depreciated as the trustees consider that the present value of future income exceeds their book value.

##### **Taxation**

The charity is exempt from 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.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**2. INVESTMENT INCOME**

	31.7.23	31.7.22
	£	£
Rents received	39,687	38,531
	<u>          </u>	<u>          </u>

**3. SUPPORT COSTS**

	Management	Other	Governance	Totals
	£	£	costs	£
Other resources expended	5,725	11,450	2,630	19,805
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Support costs, included in the above, are as follows:

	31.7.23	31.7.22
	Other	Total
	resources	activities
	expended	£
	£	£
Insurance	5,637	4,249
Depreciation of tangible assets	88	103
Interest payable and similar charges	11,450	7,271
Independent examination fee	1,200	1,000
Legal and professional fees	-	2,400
Bookkeeping costs	1,400	2,100
Bank charges	30	709
	<u>          </u>	<u>          </u>
	19,805	17,832
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. TANGIBLE FIXED ASSETS**

	Freehold	Improvements	Fixtures	Totals
	property	to	and	
	£	property	fittings	£
	£	£	£	£
<b>COST</b>				
At 1 August 2022 and 31 July 2023	274,961	667,167	42,312	984,440
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1 August 2022	-	-	42,002	42,002
Charge for year	-	-	88	88
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2023	-	-	42,090	42,090
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31 July 2023	274,961	667,167	222	942,350
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2022	274,961	667,167	310	942,438
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

<b>6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.7.23	31.7.22
	£	£
Trade debtors	(17,307)	7,725
Other debtors	1,933	1,786
VAT	-	1,668
	<u>(15,374)</u>	<u>11,179</u>
 <b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	 31.7.23	 31.7.22
	£	£
Bank loans and overdrafts (see note 9)	19,000	19,000
Trade creditors	2,400	19,789
VAT	322	-
Other creditors	9,708	3,887
Accruals	7,843	7,843
	<u>39,273</u>	<u>50,519</u>
 <b>8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	 31.7.23	 31.7.22
	£	£
Bank loans (see note 9)	<u>178,568</u>	<u>197,340</u>
 <b>9. LOANS</b>		
An analysis of the maturity of loans is given below:		
	31.7.23	31.7.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>19,000</u>	<u>19,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>20,000</u>	<u>20,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>66,000</u>	<u>66,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	92,568	111,340

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**10. MOVEMENT IN FUNDS**

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
<b>Unrestricted funds</b>			
General fund	809,968	19,882	829,850
<b>TOTAL FUNDS</b>	<u>809,968</u>	<u>19,882</u>	<u>829,850</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,687	(19,805)	19,882
<b>TOTAL FUNDS</b>	<u>39,687</u>	<u>(19,805)</u>	<u>19,882</u>

**Comparatives for movement in funds**

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	789,269	20,699	809,968
<b>TOTAL FUNDS</b>	<u>789,269</u>	<u>20,699</u>	<u>809,968</u>

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	38,531	(17,832)	20,699
<b>TOTAL FUNDS</b>	<u>38,531</u>	<u>(17,832)</u>	<u>20,699</u>

## RESPONSIVE EARTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JULY 2023

#### 11. RELATED PARTY DISCLOSURES

Mr A C H Gordon and Mrs H Kippax are also trustees of Ruskin Mill Trust (charity no. 1137167). During the year the charity received £39,687 (2022 - £38,531) in rental income from Ruskin Mill Trust. At 31 July 2023 £nil (2022 - £nil) was outstanding.

**RESPONSIVE EARTH TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2023**

	31.7.23 £	31.7.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	39,687	38,531
<b>Total incoming resources</b>	39,687	38,531
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	5,637	4,249
Plant and machinery depreciation	88	103
	5,725	4,352
<b>Other</b>		
Bank loan interest	11,450	7,271
<b>Governance costs</b>		
Independent examination fee	1,200	1,000
Legal and professional fees	-	2,400
Bookkeeping costs	1,400	2,100
Bank charges	30	709
	2,630	6,209
Total resources expended	19,805	17,832
<b>Net income</b>	19,882	20,699

This page does not form part of the statutory financial statements

**THE RESPONSIVE EARTH TRUST**

England & Wales - Charity number 279242

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2022  
FOR  
RESPONSIVE EARTH TRUST**

Bronsens  
Chartered Certified Accountants  
6 Langdale Court  
Witney  
Oxfordshire  
OX28 6FG

# RESPONSIVE EARTH TRUST

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**RESPONSIVE EARTH TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 JULY 2022**

<b>TRUSTEES</b>	Mr A C H Gordon OBE Mr I K Clements Mrs H Kippax
<b>PRINCIPAL ADDRESS</b>	Ruskin Mill Old Bristol Road Nailsworth Gloucestershire GL6 0LA
<b>REGISTERED CHARITY NUMBER</b>	279242
<b>INDEPENDENT EXAMINER</b>	Bronsens Chartered Certified Accountants 6 Langdale Court Witney Oxfordshire OX28 6FG

**RESPONSIVE EARTH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. 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 object of the Trust is the advancement of the education of the public in agriculture and related subjects with particular reference to principles and methods based on the teaching of Rudolf Steiner.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main activity of the charity during the year has been the leasing of Plas Dwbl Farm, its principal asset, to Ruskin Mill Trust Ltd for the purpose of operating a therapeutic educational programme for young people with special needs.

**FINANCIAL REVIEW**

**Reserves policy**

The financial position of the Trust remains sound and the Trustees confirm that reserves are adequate to fulfil present obligations.

**FUTURE PLANS**

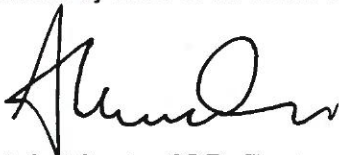
Future plans for the Trust are to continue leasing Plas Dwbl Farm to Ruskin Mill Trust to operate Coleg Plas Dwbl for College students, and also post-College participants in the recently introduced on-site Gateway provision. Plans are also well developed to create the Canolfan Awen Centre on part of the Plas Dwbl site. This Centre will include a cultural performance space, a shop to retail produce and a small café to give orientation to the many visitors that come to the Preseli Hills and nearby Gors Fawr Stone Circle; in addition, it will host the Katherine Castellitz Centre for Goethean Science Research. The trustees have also been considering the possibility of the Responsive Earth Trust joining the Ruskin Mill Land Trust Group, and this will be evaluated further during 2022/23..

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity. The Deed of Trust was constituted on 19 September 1979 by Marion Estell Swatton, Joan Winifred Mary Hydon, Daniel Manasse David Donahaye and Cornelia de Bruyne.

Approved by order of the board of trustees on 23 May 2023 and signed on its behalf by:



Mr A C H Gordon OBE - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RESPONSIVE EARTH TRUST**

**Independent examiner's report to the trustees of Responsive Earth Trust**

I report to the charity trustees on my examination of the accounts of Responsive Earth Trust (the Trust) for the year ended 31 July 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
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.

*P J Burton*

Philip Burton BSc FCA

Bronsens  
Chartered Certified Accountants  
6 Langdale Court  
Witney  
Oxfordshire  
OX28 6FG

23 May 2023

**RESPONSIVE EARTH TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	<u>38,531</u>	<u>37,291</u>
<b>EXPENDITURE ON</b>			
Other		<u>17,832</u>	<u>15,457</u>
<b>NET INCOME</b>		20,699	21,834
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>789,269</u>	<u>767,435</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>809,968</u></u>	<u><u>789,269</u></u>

The notes form part of these financial statements

**RESPONSIVE EARTH TRUST**

**BALANCE SHEET  
31 JULY 2022**

	Notes	31.7.22 Unrestricted fund £	31.7.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	942,438	942,541
<b>CURRENT ASSETS</b>			
Debtors	6	11,179	21,451
Cash at bank		<u>104,210</u>	<u>77,379</u>
		115,389	98,830
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(50,519)</u>	<u>(34,874)</u>
<b>NET CURRENT ASSETS</b>		<u>64,870</u>	<u>63,956</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,007,308	1,006,497
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	<u>(197,340)</u>	<u>(217,228)</u>
<b>NET ASSETS</b>		<u>809,968</u>	<u>789,269</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>809,968</u>	<u>789,269</u>
<b>TOTAL FUNDS</b>		<u>809,968</u>	<u>789,269</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2023 and were signed on its behalf by:



Mr A C H Gordon OBE - Trustee

## RESPONSIVE EARTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **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.

##### **Tangible fixed assets**

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

Freehold property	- not provided
Fixtures and fittings	- 25% on reducing balance

Freehold properties are not depreciated as the trustees consider that the present value of future income exceeds their book value.

##### **Taxation**

The charity is exempt from 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.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

<b>2. INVESTMENT INCOME</b>		31.7.22	31.7.21
		£	£
Rents received		<u>38,531</u>	<u>37,291</u>

<b>3. SUPPORT COSTS</b>			Governance	
	Management	Other	costs	Totals
	£	£	£	£
Other resources expended	<u>4,352</u>	<u>7,271</u>	<u>6,209</u>	<u>17,832</u>

Support costs, included in the above, are as follows:

		31.7.22	31.7.21
		Other	Total
		resources	activities
		expended	£
		£	£
Insurance		4,249	4,024
Depreciation of tangible assets		103	138
Interest payable and similar charges		7,271	8,634
Independent examination fee		1,000	900
Legal and professional fees		2,400	-
Bookkeeping costs		2,100	700
Bank charges		709	25
Sundry expenses		-	836
Computer and software costs		-	200
		<u>17,832</u>	<u>15,457</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 August 2021 and 31 July 2022	<u>274,961</u>	<u>667,167</u>	<u>42,312</u>	<u>984,440</u>
<b>DEPRECIATION</b>				
At 1 August 2021	-	-	41,899	41,899
Charge for year	<u>-</u>	<u>-</u>	<u>103</u>	<u>103</u>
At 31 July 2022	<u>-</u>	<u>-</u>	<u>42,002</u>	<u>42,002</u>
<b>NET BOOK VALUE</b>				
At 31 July 2022	<u>274,961</u>	<u>667,167</u>	<u>310</u>	<u>942,438</u>
At 31 July 2021	<u>274,961</u>	<u>667,167</u>	<u>413</u>	<u>942,541</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.22	31.7.21
	£	£
Trade debtors	7,725	17,363
Other debtors	1,786	4,088
VAT	<u>1,668</u>	<u>-</u>
	<u>11,179</u>	<u>21,451</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.22	31.7.21
	£	£
Bank loans and overdrafts (see note 9)	19,000	19,000
Trade creditors	19,789	6,243
VAT	-	3,510
Other creditors	3,887	(1,123)
Accruals	<u>7,843</u>	<u>7,244</u>
	<u>50,519</u>	<u>34,874</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	31.7.22	31.7.21
		£	£
	Bank loans (see note 9)	<u>197,340</u>	<u>217,228</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

		31.7.22	31.7.21
		£	£
	Amounts falling due within one year on demand:		
	Bank loans	<u>19,000</u>	<u>19,000</u>
	Amounts falling between one and two years:		
	Bank loans - 1-2 years	<u>20,000</u>	<u>20,000</u>
	Amounts falling due between two and five years:		
	Bank loans - 2-5 years	<u>66,000</u>	<u>66,000</u>
	Amounts falling due in more than five years:		
	Repayable by instalments:		
	Bank loans more 5 yr by instal	<u>111,340</u>	<u>131,228</u>

**10. MOVEMENT IN FUNDS**

	At 1.8.21	Net movement in funds	At
	£	£	31.7.22
			£
<b>Unrestricted funds</b>			
General fund	789,269	20,699	809,968
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>789,269</u>	<u>20,699</u>	<u>809,968</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	38,531	(17,832)	20,699
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>38,531</u>	<u>(17,832)</u>	<u>20,699</u>

RESPONSIVE EARTH TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
<b>Unrestricted funds</b>			
General fund	767,435	21,834	789,269
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>767,435</u>	<u>21,834</u>	<u>789,269</u>

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	37,291	(15,457)	21,834
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,291</u>	<u>(15,457)</u>	<u>21,834</u>

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

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
<b>Unrestricted funds</b>			
General fund	767,435	42,533	809,968
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>767,435</u>	<u>42,533</u>	<u>809,968</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	75,822	(33,289)	42,533
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>75,822</u>	<u>(33,289)</u>	<u>42,533</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**11. RELATED PARTY DISCLOSURES**

Mr A C H Gordon and Mrs H Kippax are also trustees of Ruskin Mill Trust (charity no. 1137167). During the year the charity received £38,531 (2021 - £37,291) in rental income from Ruskin Mill Trust. At 31 July 2022 £nil (2021 - £nil) was outstanding.

**RESPONSIVE EARTH TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2022**

	31.7.22 £	31.7.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	<u>38,531</u>	<u>37,291</u>
<b>Total incoming resources</b>	38,531	37,291
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	4,249	4,024
Plant and machinery depreciation	<u>103</u>	<u>138</u>
	4,352	4,162
<b>Other</b>		
Bank loan interest	7,271	8,634
<b>Governance costs</b>		
Independent examination fee	1,000	900
Legal and professional fees	2,400	-
Bookkeeping costs	2,100	700
Bank charges	709	25
Sundry expenses	-	836
Computer and software costs	<u>-</u>	<u>200</u>
	<u>6,209</u>	<u>2,661</u>
<b>Total resources expended</b>	<u>17,832</u>	<u>15,457</u>
<b>Net income</b>	<u>20,699</u>	<u>21,834</u>

This page does not form part of the statutory financial statements

**THE RESPONSIVE EARTH TRUST**

England & Wales - Charity number 279242

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# Accounts

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**REGISTERED CHARITY NUMBER: 279242**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021  
FOR  
RESPONSIVE EARTH TRUST**

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**Bronsens  
Chartered Certified Accountants  
6 Langdale Court  
Witney  
Oxfordshire  
OX28 6FG**

**RESPONSIVE EARTH TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

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**RESPONSIVE EARTH TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 JULY 2021**

**TRUSTEES**

Mr A C H Gordon  
Mr I K Clements  
Mrs H Kippax

**PRINCIPAL ADDRESS**

Ruskin Mill  
Old Bristol Road  
Nailsworth  
Gloucestershire  
GL6 0LA

**REGISTERED CHARITY NUMBER**

279242

**INDEPENDENT EXAMINER**

Bronsens  
Chartered Certified Accountants  
6 Langdale Court  
Witney  
Oxfordshire  
OX28 6FG

**RESPONSIVE EARTH TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. 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 object of the Trust is the advancement of the education of the public in agriculture and related subjects with particular reference to principles and methods based on the teaching of Rudolf Steiner.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main activity of the charity during the year has been the leasing of Plas Dwbl Farm, its principal asset, to Ruskin Mill Trust Ltd for the purpose of operating a therapeutic educational programme for young people with special needs.

**FINANCIAL REVIEW**

**Reserves policy**

The financial position of the Trust remains sound and the Trustees confirm that reserves are adequate to fulfil present obligations.

**FUTURE PLANS**


Future plans for the Trust are to continue leasing Plas Dwbl Farm to Ruskin Mill Trust to operate Coleg Plas Dwbl for College students, and also post-College participants in the recently introduced on-site Gateway provision. Plans are also well developed to create the Canolfan Awen Centre on part of the Plas Dwbl site. This Centre will include a cultural performance space, a shop to retail produce and a small café to give orientation to the many visitors that come to the Preseli Hills and nearby Gors Fawr Stone Circle; in addition, it will host the Katherine Castellitz Centre for Goethean Science Research. The trustees have also been considering the possibility of the Responsive Earth Trust joining the Ruskin Mill Land Trust Group, and this will be evaluated further during 2021/22..

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a Deed of Trust, and constitutes an unincorporated charity. The Deed of Trust was constituted on 19 September 1979 by Marion Estell Swatton, Joan Winifred Mary Hydon, Daniel Manasse David Donahaye and Cornelia de Bruyne.

Approved by order of the board of trustees on ..... 27/05/22 ..... and signed on its behalf by:

  
.....  
Mr A C H Gordon - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
RESPONSIVE EARTH TRUST**

**Independent examiner's report to the trustees of Responsive Earth Trust**

I report to the charity trustees on my examination of the accounts of Responsive Earth Trust (the Trust) for the year ended 31 July 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
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.



Philip Burton BSc FCA  
Bronsens  
Chartered Certified Accountants  
6 Langdale Court  
Witney  
Oxfordshire  
OX28 6FG

Date: 27/05/22

**RESPONSIVE EARTH TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2021**

	Notes	31.7.21 Unrestricted fund £	31.7.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	37,291	35,001
<b>EXPENDITURE ON</b>			
Other		15,457	15,400
<b>NET INCOME</b>		<u>21,834</u>	<u>19,601</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		767,435	747,834
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>789,269</u></u>	<u><u>767,435</u></u>

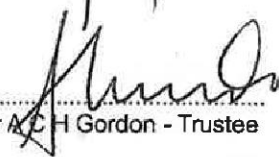
The notes form part of these financial statements

**RESPONSIVE EARTH TRUST**

**BALANCE SHEET  
31 JULY 2021**

	Notes	31.7.21 Unrestricted fund £	31.7.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	942,541	939,929
<b>CURRENT ASSETS</b>			
Debtors	6	21,451	3,736
Cash at bank		77,379	87,187
		<u>98,830</u>	<u>90,923</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(34,874)	(26,985)
		<u>63,956</u>	<u>63,938</u>
<b>NET CURRENT ASSETS</b>			
		1,006,497	1,003,867
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(217,228)	(236,432)
		<u>789,269</u>	<u>767,435</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	10		
Unrestricted funds		789,269	767,435
<b>TOTAL FUNDS</b>		<u>789,269</u>	<u>767,435</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/05/22 and were signed on its behalf by:

  
 .....  
 Mr A C H Gordon - Trustee

The notes form part of these financial statements

## RESPONSIVE EARTH TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **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.

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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.

##### **Tangible fixed assets**

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

Freehold property	- not provided
Fixtures and fittings	- 25% on-reducing balance

Freehold properties are not depreciated as the trustees consider that the present value of future income exceeds their book value.

##### **Taxation**

The charity is exempt from 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.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**2. INVESTMENT INCOME**

	31.7.21	31.7.20
	£	£
Rents received	<u>37,291</u>	<u>35,001</u>

**3. SUPPORT COSTS**

	Management £	Other £	Governance costs £	Totals £
Other resources expended	<u>4,162</u>	<u>8,634</u>	<u>2,661</u>	<u>15,457</u>

Support costs, included in the above, are as follows:

	31.7.21 Other resources expended £	31.7.20 Total activities £
Insurance	4,024	3,648
Depreciation of tangible assets	138	184
Interest payable and similar charges	8,634	9,293
Independent examination fee	900	800
Bookkeeping costs	700	1,200
Bank charges	25	25
Sundry expenses	836	-
Computer and software costs	200	250
	<u>15,457</u>	<u>15,400</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 August 2020	274,961	664,417	42,312	981,690
Additions	-	2,750	-	2,750
	<u>274,961</u>	<u>667,167</u>	<u>42,312</u>	<u>984,440</u>
At 31 July 2021	274,961	667,167	42,312	984,440
<b>DEPRECIATION</b>				
At 1 August 2020	-	-	41,761	41,761
Charge for year	-	-	138	138
	<u>-</u>	<u>-</u>	<u>41,899</u>	<u>41,899</u>
At 31 July 2021	-	-	41,899	41,899
<b>NET BOOK VALUE</b>				
At 31 July 2021	<u>274,961</u>	<u>667,167</u>	<u>413</u>	<u>942,541</u>
At 31 July 2020	<u>274,961</u>	<u>664,417</u>	<u>551</u>	<u>939,929</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.21	31.7.20
	£	£
Trade debtors	17,363	3,500
Other debtors	4,088	236
	<u>21,451</u>	<u>3,736</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.21	31.7.20
	£	£
Bank loans and overdrafts (see note 9)	19,000	19,000
Trade creditors	6,243	1,260
VAT	3,510	2,003
Other creditors	(1,123)	3,923
Accruals	7,244	799
	<u>34,874</u>	<u>26,985</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.7.21	31.7.20
	£	£
Bank loans (see note 9)	<u>217,228</u>	<u>236,432</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.7.21	31.7.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>19,000</u>	<u>19,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>20,000</u>	<u>20,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>66,000</u>	<u>66,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	131,228	150,432

**10. MOVEMENT IN FUNDS**

	At 1.8.20	Net movement in funds	At 31.7.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	767,435	21,834	789,269
<b>TOTAL FUNDS</b>	<u>767,435</u>	<u>21,834</u>	<u>789,269</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	37,291	(15,457)	21,834
<b>TOTAL FUNDS</b>	<u>37,291</u>	<u>(15,457)</u>	<u>21,834</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
<b>Unrestricted funds</b>			
General fund	747,834	19,601	767,435
<b>TOTAL FUNDS</b>	<u>747,834</u>	<u>19,601</u>	<u>767,435</u>

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	35,001	(15,400)	19,601
<b>TOTAL FUNDS</b>	<u>35,001</u>	<u>(15,400)</u>	<u>19,601</u>

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
<b>Unrestricted funds</b>			
General fund	747,834	41,435	789,269
<b>TOTAL FUNDS</b>	<u>747,834</u>	<u>41,435</u>	<u>789,269</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	72,292	(30,857)	41,435
<b>TOTAL FUNDS</b>	<u>72,292</u>	<u>(30,857)</u>	<u>41,435</u>

**RESPONSIVE EARTH TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**11. RELATED PARTY DISCLOSURES**

Mr A C H Gordon and Mrs H Kippax are also trustees of Ruskin Mill Trust (charity no. 1137167). During the year the charity received £37,291 (2020 - £35,000) in rental income from Ruskin Mill Trust. At 31 July 2021 £nil (2020 - £3,500) was outstanding.

**RESPONSIVE EARTH TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2021**

	31.7.21 £	31.7.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	37,291	35,001
<b>Total incoming resources</b>	<u>37,291</u>	<u>35,001</u>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	4,024	3,648
Plant and machinery depreciation	138	184
	<u>4,162</u>	<u>3,832</u>
<b>Other</b>		
Bank loan interest	8,634	9,293
<b>Governance costs</b>		
Independent examination fee	900	800
Bookkeeping costs	700	1,200
Bank charges	25	25
Sundry expenses	836	-
Computer and software costs	200	250
	<u>2,661</u>	<u>2,275</u>
<b>Total resources expended</b>	<u>15,457</u>	<u>15,400</u>
<b>Net income</b>	<u><u>21,834</u></u>	<u><u>19,601</u></u>

This page does not form part of the statutory financial statements