

**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**

	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>Report of the Trustees</b>	<b>2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12</b>

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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>		21,834	19,601
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		767,435	747,834
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>789,269</u>	<u>767,435</u>

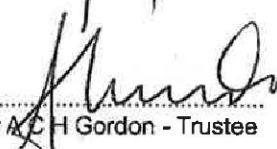
The notes form part of these financial statements

# 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)
<b>NET CURRENT ASSETS</b>		<u>63,956</u>	<u>63,938</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,006,497</u>	<u>1,003,867</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(217,228)	(236,432)
<b>NET ASSETS</b>		<u>789,269</u>	<u>767,435</u>
<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.

##### **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 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
At 31 July 2021	<u>274,961</u>	<u>667,167</u>	<u>42,312</u>	<u>984,440</u>
<b>DEPRECIATION</b>				
At 1 August 2020	-	-	41,761	41,761
Charge for year	-	-	138	138
At 31 July 2021	<u>-</u>	<u>-</u>	<u>41,899</u>	<u>41,899</u>
<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>	37,291	35,001
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	4,024	3,648
Plant and machinery depreciation	138	184
	4,162	3,832
<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
	2,661	2,275
<b>Total resources expended</b>	15,457	15,400
<b>Net income</b>	21,834	19,601

This page does not form part of the statutory financial statements