

**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**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025**

	<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 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10</b>

**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 of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

**Responsibilities and basis of report**

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.

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:

**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		<u>14,655</u>	<u>18,879</u>
<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>

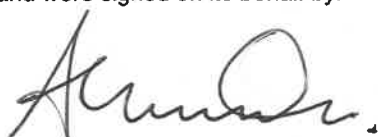
The notes form part of these financial statements

# 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)
<b>NET CURRENT ASSETS</b>		<u>228,618</u>	<u>218,539</u>
<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)
<b>NET ASSETS</b>		<u>1,031,069</u>	<u>1,000,758</u>
<b>FUNDS</b>	10		
Unrestricted funds		1,031,069	1,000,758
<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 costs £	Totals £
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 Other resources expended £	31.7.24 Total activities £
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 property £	Fixtures and fittings £	Totals £
<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	At
	£	movement	31.7.25
		in funds	£
<b>Unrestricted funds</b>			
General fund	1,000,758	30,311	1,031,069
<b>TOTAL FUNDS</b>	<u>1,000,758</u>	<u>30,311</u>	<u>1,031,069</u>

# 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
<b>TOTAL FUNDS</b>	<u>44,966</u>	<u>(14,655)</u>	<u>30,311</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
<b>TOTAL FUNDS</b>	<u>829,850</u>	<u>170,908</u>	<u>1,000,758</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
<b>TOTAL FUNDS</b>	<u>189,787</u>	<u>(18,879)</u>	<u>170,908</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>	44,966	189,787
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	-	1,933
Plant and machinery depreciation	42	55
	42	1,988
<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
	2,800	2,730
<b>Total resources expended</b>	14,655	18,879
<b>Net income</b>	30,311	170,908

This page does not form part of the statutory financial statements