

Charity registration number: 1002933

Fforest Uchaf Horse and Pony Rehabilitation Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Fforest Uchaf Horse and Pony Rehabilitation Centre

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Fforest Uchaf Horse and Pony Rehabilitation Centre

Reference and Administrative Details

Trustees

K A Savage
A S Peckham
C L Fitzgerald (Chair)
R J Peckham
K J Savage
J Williams
C Thacker

Charity Registration Number

1002933

Principal Office

61 Bridge Street
Kington
HR5 3DJ

Independent Examiner

Julie Raikes
6 Heol Y Parc
North Cornelly
Bridgend
CF33 4LT

Fforest Uchaf Horse and Pony Rehabilitation Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

TRUSTEES

During this year Mrs. Angela Peckham, Mrs. Kirsty Savage, Mr. Roy Peckham, Mrs. Caroline Fitzgerald, Mr. Ken Savage, Mrs. Joanna Williams and Miss Claire Thacker all served as Trustees.

WELFARE OF OUR HORSES AND PONIES

All of the charity's horses and ponies were safely relocated to a new facility at Hillside Farm in Norfolk in late 2023. The charity's funding continues to be dedicated exclusively to the welfare of our horses and ponies and other needy equines, ensuring they remain in a secure and comfortable environment. All working and transferrable assets owned by the charity have been moved to Hillside Farm to continue to support the care and wellbeing of the animals. These, along with all other charity assets, have been accounted for in full accordance with Charity Commission guidance and legal requirements. The charity remains fully committed to its core purpose: supporting and caring for horses and ponies in need, and we continue to inform our donors on the welfare of our horses and ponies, and our other activities through our regular newsletters.

Since September 2023, regular Trustee visits to the Hillside facilities in Norfolk have been conducted to monitor, in accordance with the Grant Agreement, the care provided to the charities Horses and Ponies. The Trustee's have found the level of care and comfort provided to be exemplary during all visits to date. Monitoring will continue, both announced and unannounced, to ensure that such care levels continue.

VISION FOR THE FUTURE

The Trustees endeavour to continue to deliver ongoing care to all of the Charities animals now based at Hillside and to continue to rescue horses and ponies in need where our funding can continue to provide such through the volunteers, colleagues and facilities at Hillside and other charities with the same core purpose.

ADMINISTRATION

Nicola Vaby, the Charity's administrator, has full responsibility for the incoming mail and enters all monies into the ledger. Nicola deals with many of the simple inquiries immediately. Nicola also looks after the website, newsletter preparation and distribution, digital channels, other campaign fundraising and the rest of the administration. The Xero accounts package has streamlined the accounting process and Peter Jones has provided book-keeping services to the accounts. They have then been independently examined by Julie A Raikes.

The annual report was approved by the trustees of the charity on.....and signed on its behalf by:

.....
K A Savage
Trustee

Fforest Uchaf Horse and Pony Rehabilitation Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

Fforest Uchaf Horse and Pony Rehabilitation Centre

Independent Examiner's Report to the trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre 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 Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The Charity's gross income did not exceed £250,000.

I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

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 Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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.

Julie A Raikes
Chartered Institute of Management Accountants

6 Heol Y Parc
North Cornelly
Bridgend
CF33 4LT

Date: 10 September 2025

Fforest Uchaf Horse and Pony Rehabilitation Centre

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	104,044	104,044	339,447
Investment income	3	26,414	26,414	21,778
Other income	2	0	0	2,200
Total Income		<u>130,458</u>	<u>130,458</u>	<u>363,425</u>
Expenditure on:				
Raising funds	4	(36)	(36)	(116)
Charitable activities	5	(186,470)	(186,470)	(165,808)
Total Expenditure		<u>(186,506)</u>	<u>(186,506)</u>	<u>(165,924)</u>
Net income		<u>(56,048)</u>	<u>(56,048)</u>	<u>197,501</u>
Extraordinary Items		0	0	(199,196)
Net movement in funds		(56,048)	(56,048)	(1,695)
Reconciliation of funds				
Total funds brought forward		<u>1,623,849</u>	<u>1,623,849</u>	<u>1,625,544</u>
Total funds carried forward	16	<u><u>1,567,801</u></u>	<u><u>1,567,801</u></u>	<u><u>1,623,849</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 16.

Fforest Uchaf Horse and Pony Rehabilitation Centre

(Registration number: 1002933)

Balance Sheet as at 31 March 2025

	Note	31 March 2025 £	31 March 2024 £
Fixed assets			
Tangible assets	11	0	0
Investments	12	<u>571</u>	<u>571</u>
		<u>571</u>	<u>571</u>
Current assets			
Debtors	13	0	0
Cash at bank and in hand	14	<u>1,569,354</u>	<u>1,624,681</u>
		1,569,354	1,624,681
Creditors: Amounts falling due within one year	15	<u>(2,124)</u>	<u>(1,403)</u>
Net current assets		<u>1,567,230</u>	<u>1,623,278</u>
Net assets		<u>1,567,801</u>	<u>1,623,849</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>1,567,801</u>	<u>1,623,849</u>
Total funds	16	<u>1,567,801</u>	<u>1,623,849</u>

The financial statements on pages 5 to 4 were approved by the trustees, and authorised for issue onand signed on their behalf by:

.....
K Savage
Trustee

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Fforest Uchaf Horse and Pony Rehabilitation Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The charity continues to be a going concern and now operates mainly as a grant making organisation, as per the terms of the trust deed, following the transfer in 2023 of all ponies and assets to Hillside in Norfolk where care continues. The Charity is also continuing to rescue needy ponies through its grant funding agreement with Hillside.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar, costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £150.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation was provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Buildings	2% straight line
All other assets	20% straight line

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal. Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the entity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	16,072	16,072	33,738
Legacies	87,972	87,972	305,709
Gift aid reclaimed	0	0	0
Grants, including capital grants;			
Government grants	0	0	2,200
	<u>104,044</u>	<u>104,044</u>	<u>341,647</u>

3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	26,414	26,414	21,778

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Note			
Donations	<u>36</u>	<u>36</u>	<u>116</u>

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Direct costs	169,536	169,536	118,397
Allocated support costs	15,381	15,381	43,792
Governance costs	1,553	1,553	3,619
	<u>186,470</u>	<u>186,470</u>	<u>165,808</u>

6. Analysis of support costs

	Charitable Activity £	Total 2025 £	Total 2024 £
Establishment costs	(68)	(68)	9,086
Repairs and Maintenance	0	0	5,241
Office expenses	1,030	1,030	3,122
Printing, postage and stationery	5,000	5,000	5,635
Subscriptions	0	0	352
Donations	0	0	320
Motor Expenses	4,392	4,392	8,105
Legal and Professional	5,027	5,027	4,306
Bank charges and Interest	0	0	0
Depreciation	0	0	7,626
	<u>15,381</u>	<u>15,381</u>	<u>43,792</u>

7. Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>0</u>	<u>7,626</u>

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any direct remuneration from the charity during the year.

The Trustees undertook a trip to Hillside Farm, Norwich, in April 2024 to visit the horses and ponies, and to check on their livery and well-being. This involved recompense for travel and accommodation of £2,236 for five Trustees. The Charity also purchased lunch for the Trustees and owners of Hillside farm at a cost of £248.

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>500</u>	<u>1,460</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	0	0	0	0
Addition	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation				
At 1 April 2024	0	0	0	0
Charge for the Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net book value				
At 31 March 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Fixed asset investments

	2025 £	2024 £
Other investments	<u>571</u>	<u>571</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2024	571	571
Disposals	<u>(0)</u>	<u>(0)</u>
At 31 March 2025	<u>571</u>	<u>571</u>
Net book value		
At 31 March 2025	<u>571</u>	<u>571</u>
At 31 March 2024	<u>571</u>	<u>571</u>

13 Debtors

	2025 £	2024 £
Other debtors	<u>0</u>	<u>0</u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash in hand	0	992
Cash at bank	1,569,354	1,623,688
	<u>1,569,354</u>	<u>1,624,681</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	869	857
Other creditors	755	46
Accruals	500	500
	<u>2,124</u>	<u>1,403</u>

Fforest Uchaf Horse and Pony Rehabilitation Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General funds	<u>1,623,849</u>	<u>130,623</u>	<u>(186,361)</u>	<u>1,568,111</u>
				<u> </u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General funds	<u>1,625,544</u>	<u>363,425</u>	<u>(365,120)</u>	<u>1,623,849</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	571	571
Current assets	1,569,664	1,569,664
Current liabilities	<u>(2,124)</u>	<u>(2,124)</u>
Total net assets	<u>1,568,111</u>	<u>1,568,111</u>

18 Related party transactions

During the year the charity made no related party transactions.



Fforest Uchaf Horse and Pony Rehabilitation Centre		Charity No (if any)	1002933	
Annual accounts for the period				
Period start date	4/1/2024	To	Period end date	3/31/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	104,044	-	-	104,044	339,447
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	26,414	-	-	26,414	21,778
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	2,200
Total	S07	130,458	-	-	130,458	363,425
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	36	-	-	36	116
Charitable activities	S09	186,470	-	-	186,470	165,808
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	186,506	-	-	186,506	165,924
Net income/(expenditure) before investment gains/(losses)						
	S13	- 56,048	-	-	- 56,048	197,501
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 56,048	-	-	- 56,048	197,501
Extraordinary items	S16	-	-	-	-	199,196
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 56,048	-	-	- 56,048	1,695
Reconciliation of funds:						
Total funds brought forward	S21	1,623,849	-	-	1,623,849	1,625,544
Total funds carried forward	S22	1,567,801	-	-	1,567,801	1,623,849

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	571	-	-	571	571
Total fixed assets		B05	571	-	-	571	571
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,569,354	-	-	1,569,354	1,624,681
Total current assets		B10	1,569,354	-	-	1,569,354	1,624,681
Creditors: amounts falling due within one year	(Note 20)	B11	2,124	-	-	2,124	1,403
Net current assets/(liabilities)		B12	1,567,230	-	-	1,567,230	1,623,278
Total assets less current liabilities		B13	1,567,801	-	-	1,567,801	1,623,849
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	1,567,801	-	-	1,567,801	1,623,849
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	1,567,801	-	-	1,567,801	1,623,849
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	1,567,801	-	-	1,567,801	1,623,849

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

*-Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* No* *-Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* No* *-Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* No* *-Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
--	--	---

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes No N/a

		✓
--	--	---

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes No N/a

		✓
--	--	---

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

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

Yes No N/a

✓		
---	--	--

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes No N/a

		✓
--	--	---

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes No N/a

✓		
---	--	--

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes No N/a

		✓
--	--	---

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes No N/a

		✓
--	--	---

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes No N/a

✓		
---	--	--

Deferred income

No material item of deferred income has been included in the accounts.

Yes No N/a

		✓
--	--	---

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes No N/a

✓		
---	--	--

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes No N/a

✓		
---	--	--

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes No N/a

		✓
--	--	---

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£150

They are valued at cost.

Yes No N/a

✓		
---	--	--

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

		✓
--	--	---

They are valued at cost.

Yes No N/a

		✓
--	--	---

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

		✓
--	--	---

They are valued at cost.

Yes No N/a

		✓
--	--	---

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

		✓
--	--	---

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes No N/a

		✓
--	--	---

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes No N/a

✓		
---	--	--

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes No N/a

✓		
---	--	--

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

--	--

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	16,072	-	-	16,072	33,738
	Gift Aid	-	-	-	-	-
	Legacies	87,972	-	-	87,972	305,709
	General grants provided by government/other charities	-	-	-	-	2,200
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	104,044	-	-	104,044	341,647	
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	26,414	-	-	26,414	21,778
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	26,414	-	-	26,414	21,778	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total	-	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	130,458	-	-	130,458	363,425	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	Community Council Grant	-
Government grant 2	Interlink Rhondda Cynon Taff	-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1	Community Council Grant	200
Government grant 2	Interlink Rhondda Cynon Taff	2,000
Government grant 3		-
Other		-
	Total	2,200

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£							
Expenditure on raising funds:								
Incurred seeking donations	36	-	-	36	116	-	-	116
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	3,735	-	-	3,735	484	-	-	484
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	3,771	-	-	3,771	600	-	-	600

Expenditure on charitable activities:

Animal Welfare	158,727	-	-	158,727	103,282	-	-	103,282
Subcontractors	6,505	-	-	6,505	6,775	-	-	6,775
Yard Expenses	4,304	-	-	4,304	8,341	-	-	8,341
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	169,536	-	-	169,536	118,397	-	-	118,397

Separate material item of expense

Depreciation	-	-	-	-	7,626	-	-	7,626
Audit and Accountancy	1,553	-	-	1,553	3,619	-	-	3,619
Insurance	-	-	-	-	6,213	-	-	6,213
Light, Power, Heating	68	-	-	68	2,873	-	-	2,873
Legal Expenses	5,027	-	-	5,027	4,306	-	-	4,306
Motor Vehicle Expenses	1,908	-	-	1,908	7,240	-	-	7,240
Postage, Freight & Courier	1,136	-	-	1,136	4,872	-	-	4,872
Rates and Rent	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	5,241	-	-	5,241
Telephone and Internet	2	-	-	2	1,741	-	-	1,741
	-	-	-	-	-	-	-	-
Total	9,558	-	-	9,558	43,729	-	-	43,729

Other

Bank Fees	-	-	-	-	-	-	-	-
Charitable Donations	-	-	-	-	320	-	-	320
IT Software and Consumables	1,028	-	-	1,028	1,381	-	-	1,381
Printing and Stationery	129	-	-	129	279	-	-	279
Subscriptions	-	-	-	-	352	-	-	352
Travel - National	2,484	-	-	2,484	865	-	-	865
	-	-	-	-	-	-	-	-
Total other expenditure	3,641	-	-	3,641	3,197	-	-	3,197
TOTAL EXPENDITURE	186,506	-	-	186,506	165,924	-	-	165,924
				186,470	165,808			
				15,381	43,792			

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£							
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C **Notes to the accounts** **(cont)**

Note 7 **Extraordinary items**

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Legacy	3,000	-
Extraordinary item 2	Legacy	133	-
Extraordinary item 3	Legacy	1,000	-
Extraordinary item 4	Legacy	1,000	-
Extraordinary item 5	Legacy	69,000	-
Extraordinary item 6	Legacy	1,000	-
Extraordinary item 7	Legacy	1,914	-
Extraordinary item 8	Legacy	10,925	-
Extraordinary items	Legacy		305,709
Total extraordinary items		87,972	305,709

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
500	500
1,053	2,159
-	-
-	960

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Motor vehicles	Furniture and equipment	Total
	£	£	£	£
At the beginning of the year	-	-	-	-
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

14.2 Depreciation and impairments

**Basis	RB (Reducing Balance)	RB	RB	RB
** Rate	2%	25%	25%	

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	571	-	-	-	571
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	571	-	-	-	571

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	571	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	571	-
Grand total (Fair value at year end+Cost less impairment)		571

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	571	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	571	-
Grand total (Fair value at year end+Cost less impairment)		571

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
0	-
0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	869	857	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	500	500	-	-
Taxation and social security	-	-	-	-
Other creditors	755	46	-	-
Total	2,124	1,403	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank
Cash in hand
Total

This year £	Last year £
-	-
-	-
1,569,354	1,623,688
-	992
1,569,354	1,624,681

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Section C Notes to the accounts (cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	TOTAL
		£	£	£	£	£
Roy Peckham	Governing document, legal necessity for environmental purposes	-	-	-	-	-
Matthew Peckham	Governing document, legal necessity for environmental purposes	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	TOTAL
		£	£	£	£	£
Roy Peckham	Governing document, legal necessity for environmental purposes	2,408	-	-	-	2,408
Matthew Peckham	Governing document, legal necessity for environmental purposes	1,850	-	-	-	1,850
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustee expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	361	-
Subsistence	458	-
Accommodation	1,417	-
Other (please specify):	-	-
	-	-
TOTAL	2,236	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter "true" in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Hillside Animal Farm	Livery	Purchase of lunch	248			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Fforest Uchaf Horse and Pony Rehabilitation Centre

Independent Examiner's Report to the trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre

I report to the trustees on my examination of the accounts of Fforest Uchaf Horse and Pony Rehabilitation Centre for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Fforest Uchaf Horse and Pony Rehabilitation Centre 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 Fforest Uchaf Horse and Pony Rehabilitation Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The Charity's gross income did not exceed £250,000.

I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

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:

- accounting records were not kept in respect of Fforest Uchaf Horse and Pony Rehabilitation Centre as required by section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Julie A Raikes

Chartered Institute of Management Accountants

6 Heol Y Parc
North Cornelly
Bridgend
CF33 4LT

Date: 10 September 2025