

GAMELEA COUNTRYSIDE TRAINING TRUST

(Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS

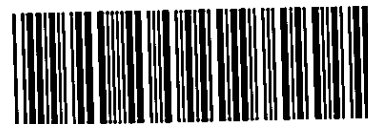
YEAR ENDED 31 OCTOBER 2009

Charity No: 1084168

Company No: 3862097

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TRUSTEES' REPORT

For the Year ended 31 October 2009

The trustees, who are also directors, present their report and the unaudited financial statements for the year ended 31 October 2009.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees of the Charity and Directors of the Company

Mr R Gill
Mrs K. M. Brown (appointed 3/12/08)

Company secretary

Mrs E Hill

Registered office

Riddings Farm
Old Brampton
Chesterfield
Derbyshire
S42 7JH

Principal address

Gamelea Farm
Eastmoor
Chesterfield
Derbyshire
S42 7BB

Independent Examiner / Auditor

A M J Ball,
Chartered Accountant
75, Banner Cross Road,
Sheffield,
S11 9HQ

Bankers

Unity Trust Bank plc ,
Nine Brindleyplace,
Birmingham,
B1 2HB

TRUSTEES' REPORT

For the Year ended 31 October 2009 cont..

STRUCTURE GOVERNANCE AND MANAGEMENT

Constitution

The organisation is a charitable company limited by guarantee, incorporated on 20 October 1999 and registered as a charity on 19 December 2000. The company was established under a Memorandum of Association which sets out the objects and the powers of the company and is governed under its Articles of Association. Under those articles one third of the trustees retire by rotation at the AGM and the company seeks to appoint people with a variety of skills and experience who will contribute to the further development of the activities. New trustees are appointed by the Board of Trustees.

Organisation

The charity is managed on a voluntary basis on behalf of the trustees and there is a small paid staff to deliver the services.

Risk policy

The trustees regularly review the risks to which the charity is exposed and procedures have been established to mitigate those risks. The trustees are particularly mindful that they are dealing regularly with young and vulnerable people in a setting where there are animals and agricultural machines.

OBJECTIVES AND ACTIVITIES

The company is a charity and was established for the advancement of public education through the training of young people and adults in a variety of skills including those related to the countryside. The principal activity to achieve this is the provision of vocational training which includes training in rural crafts and other skills in order to enhance employment opportunities.

The Trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and that the rest of this report amply demonstrates that the trust delivers public benefit.

ACHIEVEMENTS AND PERFORMANCE

The trust has continued to build on the experience of not relying on just one income source. Alongside social services, the income is derived from direct payments and various education establishments and schools. The trust has increased the number of learning disabilities clients who access the farm with their own funding.

TRUSTEES' REPORT

For the Year ended 31 October 2009 cont.

ACHIEVEMENTS AND PERFORMANCE cont

The trust has continued to develop its links with local secondary schools, and has delivered education and skills to young people who are not able to cope with a classroom situation

The young people who have completed their education at Gamelea have gone onto jobs or further training and education

The trust has not applied for any external funding or grants this last year, and is now self funding which means it is more self sufficient and covers all costs each much

Elizabeth Hill now sits on the local P C T care farm steering group which is looking at ways which care farming can add value to existing NHS services

The closure of day services in the area has resulted in some new enquiries which could be turned into clients, as service day centres close

The staff and student took part in a local care farm conference

Max Hall has put together a excellent promotional DVD which is accessible on the Gamelea website and the Gamelea facebook group pages

FINANCIAL REVIEW

The results for the year are shown on page 7 These show that the charity has almost matched its current income with expenditure in line with financial prudence

Main External funding sources

The main external funding sources are shown in notes 2 and 3 to the financial statements, and the trustees are very appreciative of those organisations which are continuing to support the Gamelea projects

Investment policy

Under the Memorandum and Articles and the Trustee Act 2000, the charity has the power to make any investment which the trustees see fit During the year all free funds have been required for current operations

Reserves policy

The free reserves target has been set at around £50,000 which represents approximately 6 months ongoing expenditure in line with good governance as recommended by the Charity Commission At 31/10/09 the free reserves were negative, and the Board of Trustees are continuing to take remedial action to bring the reserves target back in line and maintain this situation for the future.

TRUSTEES' REPORT

For the Year ended 31 October 2009 cont.

PLANS FOR FUTURE PERIODS

The trust is looking to access a source of funding in order to run a feasibility/pilot project for ex service personnel suffering from post traumatic stress disorder (P T S D)

The current trustees will continue to seek other trustees with suitable skills and qualifications to join them in running the trust

Trustees' responsibilities in relation to the financial statements

Company law requires the trustees to prepare financial statements and give a true and fair view of the state of the affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year In doing so 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006 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

Independent Examiner

The directors determined that an audit was not required for the year and appointed AMJ Ball as Independent Examiner instead

The report of the trustees has been prepared in accordance with the special provisions of the Companies Act 2006

By order of the trustees

K M Brown

Trustee 28 July 2010



Independent Examiner's Report to the Trustees of Gamelea Countryside Training Trust

I report on the accounts of the company for the year ended 31 October 2009 which are set out on pages 6 to 13

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 43 of the 1993 Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- state whether particular matters have come to my attention

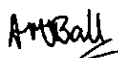
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charitieshave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



A M J Ball
Chartered Accountant
Sheffield
28 July 2010

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)

For the Year ended 31 October 2009

	Note	Unrestricted Funds £	Restricted Funds £	Total 2009 £	Total 2008 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	0	0	0	16,037
Incoming resources from charitable activities	3	91,414	0	91,414	81,644
Other incoming resources		219	0	219	707
Total incoming resources		<u>91,633</u>	<u>0</u>	<u>91,633</u>	<u>98,388</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	4	0	0	0	6,609
Charitable activities	5	96,834	0	96,834	98,431
Governance costs	6	1,000	0	1,000	1,500
Total resources expended		<u>97,834</u>	<u>0</u>	<u>97,834</u>	<u>106,540</u>
NET INCOMING / (OUTGOING) RESOURCES					
- NET INCOME / (EXPENDITURE) FOR THE YEAR	7	(6,201)	(0)	(6,201)	(8,152)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>(7,346)</u>	<u>2,000</u>	<u>(5,346)</u>	<u>2,806</u>
Total funds carried forward		<u>(13,547)</u>	<u>2,000</u>	<u>(11,547)</u>	<u>(5,346)</u>

All of the company's operations are classed as continuing. The company had no recognised gains or losses other than the net outgoing resources for the year

GAMELEA COUNTRYSIDE TRAINING TRUST**Page 7****BALANCE SHEET****At 31 October 2009**

	Note	2009 £	2008 £
FIXED ASSETS			
Tangible assets	9	7,381	1,989
CURRENT ASSETS			
Debtors	10	2,309	15,534
Cash at bank and in hand		<u>1,996</u>	<u>2,165</u>
		4,305	17,699
CREDITORS amounts falling due within one year	11	<u>23,233</u>	<u>25,034</u>
NET CURRENT LIABILITIES		(18,928)	(7,335)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>(11,547)</u></u>	<u><u>(5,346)</u></u>
THE FUNDS OF THE CHARITY			
Unrestricted funds		(13,547)	(7,346)
Restricted funds	12	<u>2,000</u>	<u>2,000</u>
		<u><u>(11,547)</u></u>	<u><u>(5,346)</u></u>

Director's responsibilities

the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
the directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts

The accounts have been prepared in accordance with the provisions applicable to companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements on pages 6 to 13 were approved by the directors on 28 July 2010 and are signed on their behalf by

K M Brown - director and trustee

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 October 2009

1. Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis which assumes that the charity will continue in operational existence for the foreseeable future

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows

Donations, legacies and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, which is when the charity becomes entitled to the resource except as follows:

- When donors specify that donations and grants given to the charity must be used in future periods, the income is deferred until those periods
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the conditions for use have been met

When donors specify that donations and grants, including capital grants, are for particular restricted purposes which do not amount to conditions regarding entitlement, this income is included in incoming resources when receivable

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or distribution being received

Where donations have been received as goods or in kind, a reasonable estimate of cost is included as a donation

Interest receivable

Interest is included when receivable by the charity

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 October 2009

1. Accounting Policies - continued

Resources expended

Resources expended are included in the Statement of Financial Activities on the accruals basis, inclusive of any VAT which cannot be recovered

Certain expenditure is directly attributable to specific activities and has been included in those cost categories

General establishment and administrative costs, which are attributable to more than one activity, are treated initially as support costs and are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities

Fund raising costs are those incurred in seeking voluntary contributions

Governance costs are those costs specifically required to comply with constitutional and statutory requirements

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Fixed assets and depreciation

Fixed assets are recorded at cost

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Motor vehicles	-	20% straight line
Equipment and furniture	-	10% - 20% straight line
Livestock	-	20% straight line

Fund accounting

Funds held by the charity are

Unrestricted general funds – these are general funds which can be used in accordance with the charitable objects at the discretion of the trustees

Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects

Restricted funds – these are funds that can be used only 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

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 October 2009

	2009	2008
	£	£
2 Voluntary Income		
Donations	0	2,165
Grants		
Music Tech	0	1,036
BBC Children in Need	0	12,836
	<u>0</u>	<u>16,037</u>
3 Incoming fees from charitable activities		
Attendance fees	<u>91,414</u>	<u>81,644</u>
	<u>91,414</u>	<u>81,644</u>
Attendance fees are mostly funded by Derbyshire County Council		
4 Costs of generating voluntary income		
Fund raising fees and consultancy	<u>0</u>	<u>6,609</u>
	<u>0</u>	<u>6,609</u>
5 Costs of charitable activities		
Personnel and teaching costs	50,573	57,347
Establishment expenses	29,449	28,191
Depreciation	7,993	5,629
General expenses	<u>8,819</u>	<u>7,264</u>
	<u>96,834</u>	<u>98,431</u>
6 Governance costs		
Examiner / Audit fee	<u>1,000</u>	<u>1,500</u>
	<u>1,000</u>	<u>1,500</u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 October 2009

	2009 £	2008 £
7 Net incoming resources		
These are stated after charging		
Audit fee	0	1,500
Depreciation of owned fixed assets	7,993	5,629
	<u>7,993</u>	<u>5,629</u>
8 Staff costs and trustees' remuneration		
Staff costs during the year were as follows		
Wages and salaries	47,375	46,880
Social security costs	3,198	10,467
	<u>50,573</u>	<u>57,347</u>

The average number of employees on a full time equivalent basis was 4 (2008 4)

No employee received emoluments of more than £60,000

The trustees were not paid or reimbursed for expenses during the year

9 Tangible fixed assets			
	Equipment & furniture £	Livestock £	Total £
Cost			
At 1 November 2008	38,026	1,890	39,916
Additions	13,385	0	13,385
Disposal	0	0	(0)
At 31 October 2009	<u>51,411</u>	<u>1,890</u>	<u>53,301</u>
Depreciation			
At 1 November 2008	36,319	1,608	37,927
Charge for the year	7,711	282	7,993
Disposal	0	0	(0)
At 31 October 2009	<u>44,030</u>	<u>1,890</u>	<u>45,920</u>
Net book value			
At 31 October 2009	<u>7,381</u>	<u>0</u>	<u>7,381</u>
At 31 October 2008	<u>1,707</u>	<u>282</u>	<u>1,989</u>

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 October 2009

10 Debtors

	2009	2008
	£	£
Trade debtors	1,895	1,985
Other debtors	414	13,549
	<u>2,309</u>	<u>15,534</u>

11 Creditors: amounts falling due within one year

Trade creditors	1,912	2,597
Other taxes and social security	8,210	18,141
Other creditors and accruals	13,111	4,296
	<u>23,233</u>	<u>25,034</u>

12 Restricted Funds

	At 1 November			At 31 October
	2008	Income	Expenditure	2009
	£	£	£	£
Thomas Wall Trust	1,000	0	0	1,000
The Ashby Trust	1,000	0	0	1,000
	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>2,000</u>

Ashby Trust and Thomas Wall Trust

These funds are to finance the provision of a dog creche and assist with the upgrading of facilities for dogs

13 Related Party Transactions

Mr E A Hill

The company paid £25,000 to Mr E A Hill, the husband of Mrs E Hill, company secretary, in respect of rent. At the year end, an amount of £11,611 was owed to Mr Hill

Gamelea Enterprises Limited

Gamelea Enterprises is a company limited by guarantee and Mr Hill is also a director and member of that company

During the year the net assets of Gamelea Enterprises were transferred to the Trust in satisfaction of outstanding debts

NOTES TO THE FINANCIAL STATEMENTS

For the Year ended 31 October 2009

14 Capital Commitments

There were no capital commitments at 31 October 2009

15 Analysis of net assets between funds

Fund balances at 31 October 2009 are represented by

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Tangible fixed assets	0	7,381	7,381
Current assets	2,000	2,305	4,305
Current liabilities	0	(23,233)	(23,233)
	<u>2,000</u>	<u>(13,547)</u>	<u>(11,547)</u>