

Mr D Milner  
1 Holmfield  
BUXTON  
SK17 9DF

Telephone: 0845 603 7777  
Direct Line: 01392 266522  
E-mail: HFA.CorrespondenceTeam@rpa.gsi.gov.uk

SBI number: 107249701  
Date:

Dear Mr Milner

**Hill Farm Allowance (HFA) 2008 – request for information about forage areas**

**Important information**

You have indicated on your 2007 Single Payment Scheme (SPS) claim form that you intend to make a claim for HFA 2008. Before we can process your HFA claim, we need more information from you.

**What you need to do**

So we can continue processing your claim we need to know the eligible forage areas for all of your land parcels. To help you we enclose copies of your field data sheets. Please complete column C12, sign and date each sheet at the top right hand corner of the page, and return them to us at:

HFA Correspondence Team  
Rural Payments Agency  
Clyst House  
Winslade Park  
Clyst St. Mary  
Exeter  
EX5 1DY

**How to contact us**

You can contact us about this letter on the above number or e-mail address quoting your SBI number and our reference.

**Where you can find more information**

You can find more information in the HFA explanatory booklet 2008 and on our website at [www.rpa.gov.uk](http://www.rpa.gov.uk).

Yours sincerely

HFA Processing Team



INVESTOR IN PEOPLE

HPK/2007 / 0913

## Single Payment Scheme

C7	C8	C9	C10	C11	C12	C13
Land use 2003	Land use 2007	10 month period A/B	Area for which entitlements are to be activated (ha)	Set-Aside non-food crop grown	Area claimed for Protein, Energy Nuts and HFA (ha)	ELS/OELS rotational option Yes No
					1.89	X
					3.76	X
					2.09	X
					0.62	X
					1.11	X
					0.55	X
					0.16	X
					2.59	X

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Set-aside area

Protein

For farmer's own use

Area under FVP Crops

Energy

These totals do not form  
 part of your application. We  
 will rely on the information  
 given for each land parcel

All other eligible land

Nuts/HFA



**Part C:  
Field Data Sheet**

Use this section to tell us about your land parcels. Do not mix land parcels from different OS numbers, or English Areas, on the same sheet.

Guidance Section N1

HPK/2007/0913

C1 C2 C3 C4 C5 C6

Farmer's own use	OS Map sheet reference	National Grid field number	Delete line	Total field area (ha)	Part field suffix	Part field area (ha)
	SK0372	9774		1.85		
	SK0373	9766		3.76		
	SK0373	9845		2.09		
	SK0472	0879		0.62		
	SK0472	1272		1.71		
	SK0472	1680		0.59		
	SK0473	0455		0.16		
	SK0473	1060		2.59		

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Customer Service Centre,  
PO Box 1058,  
Newcastle upon Tyne,  
NE99 7YQ.  
Telephone: 0845 603 7777  
Email: CSC@rpa.gsi.gov.uk

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FILE REF. ....

REF. ....

MR D MILNER  
1 HOLMFIELD  
BUXTON  
DERBYSHIRE  
SK17 9DF

Holding number 09/128/0109  
SBI 107249701  
Our ref FMD HFS  
Your ref  
Date 25/10/2007

Dear Customer

## FMD Hill Farm Scheme

### Important information

On 8 October the Secretary of State for Environment, Food and Rural Affairs announced a series of measures to alleviate the economic and welfare pressures caused to the English livestock sector as a result of the recent Foot and Mouth outbreak. As part of these measures, £8.5m of assistance will be paid to hill farmers through a one-off payment to those who received HFA 2007.

We will shortly be making an additional payment to you which will comprise 32.85% of your HFA 2007 payment. Although this payment is delivered through the HFA 2007 payment system, it is separate to the Hill Farm Allowance scheme and will not impact on any HFA payment you receive next year.

### What you need to do

We enclose an updated payment statement with this letter, which includes details of the extra payment you will receive. Please read it carefully.

### How to contact us

You can contact us on the above number or e-mail address quoting your SBI number and our reference.

### Where you can find more information

You can find more information on the Defra website at:

[www.defra.gov.uk/animalh/diseases/fmd/movements/hillfarmers.htm](http://www.defra.gov.uk/animalh/diseases/fmd/movements/hillfarmers.htm) and on our website at [www.rpa.gov.uk](http://www.rpa.gov.uk).

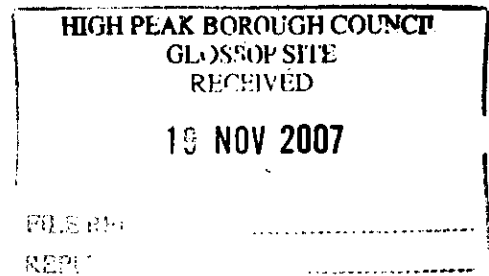
Yours sincerely

Neville Lane  
Head of HFA Processing





**Rural Payments Agency**  
Customer Service Centre,  
PO Box 1058,  
Newcastle upon Tyne,  
NE99 7YQ.  
Telephone: 0845 603 7777  
Email: CSC@rpa.gsi.gov.uk



MR D MILNER  
1 HOLMFIELD  
BUXTON  
DERBYSHIRE  
SK17 9DF

CPH 09/128/0109  
SBI 107249701  
Date 25/10/2007

### HFA 2007 AND FMD HILL FARM SCHEME – PAYMENT STATEMENT

#### AREA PAYMENT

Payment on SD Land:	12.77	hectares at	35.200 £/ha.	=	449.50
	0.00	hectares at	17.600 £/ha.	=	0.00
Payment on D Land:	0.00	hectares at	19.030 £/ha.	=	0.00
	0.00	hectares at	9.515 £/ha.	=	0.00
Payment on Moorland:	0.00	hectares at	13.320 £/ha.	=	0.00
	0.00	hectares at	6.660 £/ha.	=	0.00
Payment on LFA Common:	0.00	hectares at	13.320 £/ha.	=	0.00
	0.00	hectares at	6.660 £/ha.	=	0.00

Total HFA Area Paid = 12.77      Total HFA Area Partial Payment = 449.50

#### ENVIRONMENTAL ENHANCEMENTS

Enhancements which apply:  
None

Therefore the additional enhancement payable is 0% (Maximum 10% Enhancement)  
Enhancement amount payable = 449.50 x 0% = 0.00  
Total payable after enhancements = 449.50

#### PENALTIES

Penalties which apply:  
Good Farming Practice 449.50 x 0% = 0.00  
Cross-compliance 449.50 x 0% = 0.00  
Late return of Declaration Letter 449.50 x 0% = 0.00  
Deductions for late parcels = 0.00  
Total payable after penalties = 449.50

**HFA PAYMENT DUE** = £ 449.50 (a)  
**Amount Already Paid** = £ 449.50 (b)  
**HFA Balance Due (a - b)** = £ 0.00 (c)  
**FMD HFS Payment (32.85% of a)** = £ 147.66 (d)  
**Total Payment (c + d)** = £ 147.66

If you have any queries, please contact the HFA section on the telephone number above

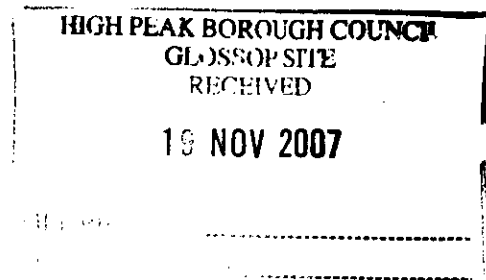
HFA is part financed by the EU under Council Regulations 1698/2005 and the relevant parts of articles 13-21 of 1257/99



Our ref: RAL/hj-3/021009

2<sup>nd</sup> October 2002

Mr D Milner  
1 Holmfield  
Burbage  
Buxton  
Derbyshire  
SK17 9DF



Dear David

I have pleasure in enclosing a copy of your draft 5<sup>th</sup> April 2002 accounts, which will form the basis of your 2002 Tax Return. I would be pleased to go through these with you when you have a moment and to this end, I would be grateful if you could telephone Helen to arrange a suitable appointment to call in.

Whilst writing, I have taken the opportunity of enclosing a note of our charges.

I look forward to seeing you soon.

Yours sincerely

  
Robert Layton  
**Layton Lee**

Encs:

- Draft Accounts and tax computations
- Invoice

6 Manchester Road  
Buxton Derbyshire SK17 6SB  
Telephone 01298 77997 Fax 01298 72803  
Email [enquiries@laytonlee.co.uk](mailto:enquiries@laytonlee.co.uk)  
Website [www.laytonlee.co.uk](http://www.laytonlee.co.uk)

PARTNERS  
Robert Layton BSc(Econ)Hons ACA  
David Lee BEng(Hons) ACA  
ASSOCIATE  
David Holden

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FILE REF.....

REPLY REQUIRED.....

Financial Statements

for the Year Ended 5th April 2002

for

D Milner

DRAFT

D Milner

General Information  
for the Year Ended 5th April 2002

**PROPRIETOR:**

D Milner

**ADDRESS:**

1 Holmfield  
Burbage  
Buxton  
Derbyshire  
SK17 9DF

**ACCOUNTANTS:**

Layton Lee  
Chartered Accountants  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB



Financial Statements

for the Year Ended 5th April 2002

Accountants' Report to

D Milner

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of D Milner and from information and explanations supplied to us.

Layton Lee  
Chartered Accountants  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB

DRAFT

**Trading and Profit and Loss Account**  
**for the Year Ended 5th April 2002**

	£	£
<b>Income:</b>		
Sub contractors income	8,978	
Livestock income	2,045	
		11,023
<b>Cost of sales:</b>		
Feeds	541	
Fertiliser	476	
Livestock purchases	1,740	
	2,757	
Closing stock	(3,080)	
		(323)
<b>GROSS PROFIT</b>		11,346
<b>Expenditure:</b>		
Telephone	60	
Motor expenses	500	
Repairs & renewals	1,685	
Agricultural contracting	81	
Veterinary fees	155	
Sheep quota lease	112	
Sundry expenses	1	
		2,594
<b>NET PROFIT</b>		<b>£8,752</b>

**D Milner**

**Tax District:399 Leek**

**Tax Reference:3346943660**

**INCOME TAX COMPUTATION**  
**for the year ended 5 April 2002**

**SCHEDULE D CASE I COMPUTATION**

Profit per financial statements

Less: Capital allowances

Adjusted profit

£	£
	8,752
	141
	<hr/>
	£8,611
	<hr/>

**CAPITAL ALLOWANCES**

	WDV b/f	ADDITIONS	DISPOSALS	B/CHARGE	B/ALLOW	CAP ALLOW	WDV c/f
General pool	£	£	£	£	£	£	£
		352				141	211
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	£NIL	£352	£NIL	£NIL	£NIL	£141	£211
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**FIRST YEAR ALLOWANCES**

Capital allowances include the following first year allowances:

General pool

352 @ 40% 

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141

**SUMMARY**

First year allowances

£ 

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141  

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£141

CLIENT: Mr D Milner  
YEAR : 5 April 2002

TAX REF :  
NI NUMBER:

3346943660  
NA 42 82 19 D

**Personal Tax Computation**

	£	£
<b>Income</b>		
Employment	11,327.00	
Self employment	8,611.00	
		19,938.00
<b>Deductions</b>		
		NIL
		19,938.00
<b>Allowances</b>		
Personal allowance		(4,535.00)
		£15,403.00
<b>Tax Borne</b>		
1,880.00 @ 10% starting rate		188.00
13,523.00 @ 22% basic rate		2,975.06
		3,163.06
<b>Rate restricted relief</b>		
Children's tax credit 5,200.00 @ 10%	520.00	(520.00)
Class 4 NIC		285.32
Tax deducted at source		(3,257.78)
<b>Total refund</b>		(£329.40)

Financial Statements  
for the Year Ended 5th April 2004  
for  
D Milner

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for the Year Ended 5th April 2004

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D Milner

General Information  
for the Year Ended 5th April 2004

**PROPRIETOR:**

D Milner

**ADDRESS:**

1 Holmfield  
Burbage  
Buxton  
Derbyshire  
SK17 9DF

**ACCOUNTANTS:**

Layton Lee  
Chartered Accountants  
Registered Auditors  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB

Financial Statements

for the Year Ended 5th April 2004

Accountants' Report to

D Milner

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of D Milner and from information and explanations supplied to us.

Layton Lee  
Chartered Accountants  
Registered Auditors  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB

Date: .....

Client Approval Certificate

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

.....  
D Milner

Date: .....



Trading and Profit and Loss Account  
for the Year Ended 5th April 2004

	5.4.04		5.4.03	
	£	£	£	£
<b>Income:</b>				
Sub contractors income	20,464		20,864	
Livestock income	<u>6,505</u>		<u>5,684</u>	
		26,969		26,548
<b>Cost of sales:</b>				
Opening stock	4,463		3,080	
Feeds	1,903		906	
Fertiliser	1,350		-	
Livestock purchases	<u>1,300</u>		<u>1,349</u>	
	9,016		5,335	
Closing stock	<u>(4,500)</u>		<u>(4,463)</u>	
		4,516		872
<b>GROSS PROFIT</b>		<u>22,453</u>		<u>25,676</u>
<b>Expenditure:</b>				
Telephone	454		338	
Post & stationery	-		6	
Motor expenses	1,587		1,417	
Repairs & renewals	504		577	
Veterinary fees	216		661	
Sundry expenses	555		227	
Accountancy	382		-	
Insurance	<u>263</u>		<u>-</u>	
		3,961		3,226
<b>NET PROFIT</b>		<u><u>£18,492</u></u>		<u><u>£22,450</u></u>

Balance Sheet  
5th April 2004

	5.4.04		5.4.03	
	£	£	£	£
<b>FIXED ASSETS:</b>				
Goodwill	1,168		1,168	
Plant and machinery	1,200			
Fixtures and fittings	352		352	
		2,720		1,520
<b>CURRENT ASSETS:</b>				
Stock	4,500		4,463	
		4,500		4,463
		<u>£7,220</u>		<u>£5,983</u>
<b>FINANCED BY:</b>				
<b>CAPITAL ACCOUNT:</b>				
Balance brought forward	5,983		3,432	
Add:				
Net profit	18,492		22,450	
	<u>24,475</u>		<u>25,882</u>	
Less:				
Drawings	13,571		16,143	
Taxation	3,684		3,756	
	<u>17,255</u>		<u>19,899</u>	
		7,220		5,983
		<u>£7,220</u>		<u>£5,983</u>

Intangible Fixed Assets Schedule  
5th April 2004

	<u>Goodwill</u>
	£
<b>COST:</b>	
At 6th April 2003	
and 5th April 2004	<u>1,168</u>
<b>NET BOOK VALUE:</b>	
At 5th April 2004	<u>1,168</u>
At 5th April 2003	<u><u>1,168</u></u>

Tangible Fixed Assets Schedule  
5th April 2004

	Plant and machinery	Fixtures and fittings	Totals
	£	£	£
<b>COST:</b>			
At 6th April 2003	-	352	352
Additions	1,200	-	1,200
At 5th April 2004	1,200	352	1,552
<b>NET BOOK VALUE:</b>			
At 5th April 2004	1,200	352	1,552
At 5th April 2003	-	352	352

Unaudited Financial Statements

for the Year Ended 5th April 2006

for

D Milner

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for the Year Ended 5th April 2006

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D Milner

General Information  
for the Year Ended 5th April 2006

**PROPRIETOR:**

D Milner

**ADDRESS:**

1 Holmfield  
Burbage  
Buxton  
Derbyshire  
SK17 9DF

**ACCOUNTANTS:**

Layton Lee  
Chartered Accountants  
Registered Auditors  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB

Financial Statements

for the Year Ended 5th April 2006

Accountants' Report to

D Milner

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Layton Lee  
Chartered Accountants  
Registered Auditors  
6 Manchester Road  
Buxton  
Derbyshire  
SK17 6SB

17th August 2006



Trading and Profit and Loss Account  
for the Year Ended 5th April 2006

	5.4.06		5.4.05	
	£	£	£	£
<b>Income:</b>				
Sub contractors income	19,501		20,546	
Livestock income	5,922		3,054	
		25,423		23,600
<b>Cost of sales:</b>				
Opening stock	5,252		4,500	
Feeds	1,846		789	
Fertiliser	420		690	
Livestock purchases	578		3,835	
Livestock equipment	270		-	
	8,366		9,814	
Closing stock	(5,150)		(5,252)	
		3,216		4,562
<b>GROSS PROFIT</b>		22,207		19,038
<b>Expenditure:</b>				
Telephone	519		448	
Advertising	110		-	
Motor expenses	1,224		2,504	
Repairs & renewals	414		1,297	
Veterinary fees	237		555	
Sundry expenses	212		370	
Accountancy	441		441	
Insurance	432		278	
		3,589		5,893
		18,618		13,145
<b>Depreciation:</b>				
Plant & machinery	223		233	
Motor vehicles	1,439		300	
		1,662		533
		16,956		12,612
<b>Loss on disposal of fixed assets:</b>				
Motor vehicles		900		-
<b>NET PROFIT</b>		£16,056		£12,612

**Balance Sheet**  
**5th April 2006**

	5.4.06		5.4.05	
	£	£	£	£
<b>FIXED ASSETS:</b>				
Goodwill	1,168		1,168	
Plant and machinery	1,266		1,489	
Motor vehicles	4,319		900	
		6,753		3,557
<b>CURRENT ASSETS:</b>				
Stock	5,150		5,252	
		5,150		5,252
		<u>£11,903</u>		<u>£8,809</u>
<b>FINANCED BY:</b>				
<b>CAPITAL ACCOUNT:</b>				
Balance brought forward	8,809		7,220	
Add:				
Net profit	16,056		12,612	
	<u>24,865</u>		<u>19,832</u>	
Less:				
Drawings	9,450		7,334	
Taxation	3,512		3,689	
	<u>12,962</u>		<u>11,023</u>	
		11,903		8,809
		<u>£11,903</u>		<u>£8,809</u>

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

D Milner

17th August 2006

Intangible Fixed Assets Schedule  
5th April 2006

	Goodwill
	<hr/>
	£
<b>COST:</b>	
At 6th April 2005	
and 5th April 2006	1,168
	<hr/>
<b>NET BOOK VALUE:</b>	
At 5th April 2006	1,168
	<hr/>
At 5th April 2005	1,168
	<hr/>

**Tangible Fixed Assets Schedule**  
**5th April 2006**

	Plant and machinery	Motor vehicles	Totals
	£	£	£
<b>COST:</b>			
At 6th April 2005			
Additions	1,722	1,200	2,922
Disposals	-	5,758	5,758
	-	(1,200)	(1,200)
At 5th April 2006	1,722	5,758	7,480
<b>DEPRECIATION:</b>			
At 6th April 2005			
Charge for year	233	300	533
Eliminated on disposals	223	1,439	1,662
	-	(300)	(300)
At 5th April 2006	456	1,439	1,895
<b>NET BOOK VALUE:</b>			
At 5th April 2006	1,266	4,319	5,585
At 5th April 2005	1,489	900	2,389