

LEYBOURNE GRANGE RIDING CENTRE FOR THE DISABLED

England & Wales · Charity number 1015540

Details

Status	Registered
Legal form	Charitable company
Company number	02719344
Registered	1992-12-03
Register	View on the Charity Commission register

Contact

Address Leybourne Grange Riding Centre For
The Disabled
Birling Road
Leybourne
West Malling
ME19 5HZ

Phone 01732872844

Email LGRCD@mail.com

Website www.lgrcd.org

Activities

Objects: TO PROVIDE IN THE INTERESTS OF SOCIAL WELFARE RECREATIONAL FACILITIES FOR PERSONS HAVING NEED THEREOF BY REASON OF THEIR MENTAL OR PHYSICAL DISABILITY OR THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS

Activities: Recreational and occupational therapy, through contact with and riding horses. Particularly aimed at anyone with any disability.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£287,509	£242,152	-	-
2024-09-30	£241,378	£222,229	-	-
2023-09-30	£232,666	£244,816	-	-
2022-09-30	£203,143	£248,467	-	-
2021-09-30	£170,485	£153,141	-	-
2020-09-30	£185,930	£169,747	-	-

Trustees

Name	Role	Appointed
JOANNA FLETCHER	Chair	2012-12-11
Amy Louise O'Dell		2019-04-30
Julie Anne Wright		2019-04-30

LEYBOURNE GRANGE RIDING CENTRE FOR THE DISABLED

England & Wales - Charity number 1015540

Accounts

REGISTERED COMPANY NUMBER: 02719344 (England and Wales)
REGISTERED CHARITY NUMBER: 1015540

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2025
for
Leybourne Grange Riding Centre
for the Disabled

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

**Leybourne Grange Riding Centre
for the Disabled**

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for the Year Ended 30 September 2025**

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**Leybourne Grange Riding Centre
for the Disabled**

**Report of the Trustees
for the Year Ended 30 September 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the company was established, as set out in its Memorandum of Association, are to provide, maintain, promote and encourage horse riding and other activities for the mentally or physically disabled and the socially handicapped.

The company is a charity and exists to provide, in the interests of social welfare, therapeutic and recreational facilities for persons having need thereof by reason of their mental or physical disability or their social and economic circumstances, with the object of improving the quality of life for such persons.

Volunteers

The trustees are extremely indebted to the numerous volunteers who assist the Centre to achieve its objectives in providing a much needed service for its disabled clients. The ever increasing waiting list for vacancies says much for their performance and the care they provide to the disabled riders.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity continues to provide subsidised riding facilities to the disabled.

Fundraising activities

The fundraising activities of the charity are primarily the provision of riding lessons, stabling facilities and catering.

FINANCIAL REVIEW

Principal funding sources

Major source of funding for this charity is the donations it receives from Leybourne Grange Riding & Tuition Limited, totalling £17,897 (2024:£21,064) and donations for the use of the Charity's equipment totalling £68,414 (2024: £56,832) for the year to 30th September 2025. Other small donations are received throughout the year from the general public.

Reserves policy

The charitable company has a reserve fund which has been set aside as a contingency fund. Its primary purpose is for the possible purchase of the land which is currently leased, but which will be sold as part of a development programme. This would ensure the continuance of the Centre and the service it provides. The amount of the fund is increased as and when the Centre receives donations which are not required for day to day running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

In the event of the current trustees resigning, the remaining trustees would look to one or more of the adult volunteers at the Centre who have shown interest and commitment over several years.

Related parties

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719344 (England and Wales)

**Leybourne Grange Riding Centre
for the Disabled**

**Report of the Trustees
for the Year Ended 30 September 2025**

Registered Charity number
1015540

Registered office
The Riding Centre
Birling Road
Leybourne
West Malling
Kent
ME19 5HZ

Trustees
Ms J Fletcher Trustee
Ms J A Wright Trustee
Mrs A L O'Dell Trustee

Independent Examiner
John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Approved by order of the board of trustees on 5 January 2026 and signed on its behalf by:



Ms J Fletcher - Trustee

**Independent Examiner's Report to the Trustees of
Leybourne Grange Riding Centre
for the Disabled**

Independent examiner's report to the trustees of Leybourne Grange Riding Centre for the Disabled ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



John Champion
The Institute of Chartered Accountants in England and Wales

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

7 January 2026

**Leybourne Grange Riding Centre
for the Disabled**

**Statement of Financial Activities
for the Year Ended 30 September 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		199,146	160,183
Other trading activities	2	76,491	69,792
Investment income	3	4,281	5,961
Other income		7,591	5,442
Total		<u>287,509</u>	<u>241,378</u>
 EXPENDITURE ON			
Raising funds		89,200	79,389
Charitable activities			
Riding facilities to the disabled		152,952	142,840
Total		<u>242,152</u>	<u>222,229</u>
 NET INCOME		 45,357	 19,149
 RECONCILIATION OF FUNDS			
Total funds brought forward		294,194	275,045
 TOTAL FUNDS CARRIED FORWARD		 <u>339,551</u>	 <u>294,194</u>

The notes form part of these financial statements

**Leybourne Grange Riding Centre
for the Disabled**

**Balance Sheet
30 September 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	82,929	63,395
CURRENT ASSETS			
Debtors	9	40,640	28,195
Cash at bank and in hand		<u>223,130</u>	<u>205,680</u>
		263,770	233,875
CREDITORS			
Amounts falling due within one year	10	(7,148)	(3,076)
NET CURRENT ASSETS		<u>256,622</u>	<u>230,799</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		339,551	294,194
NET ASSETS		<u>339,551</u>	<u>294,194</u>
FUNDS	11		
Unrestricted funds		<u>339,551</u>	<u>294,194</u>
TOTAL FUNDS		<u>339,551</u>	<u>294,194</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Leybourne Grange Riding Centre
for the Disabled

Balance Sheet - continued
30 September 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 January 2026 and were signed on its behalf by:

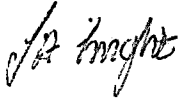
Ms J Fletcher - Trustee



Mrs A L O'Dell - Trustee



Ms J A Wright - Trustee



**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements
for the Year Ended 30 September 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost and 5% on cost
Plant and machinery	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Temporary letting and licensing of charitable property	3,895	10,426
Tuition fees and hire of hats	72,596	59,366
	<u>76,491</u>	<u>69,792</u>

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025**

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank deposit interest	4,281	5,961
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	10,884	5,868
Deficit on disposal of fixed assets	2,451	-
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
General administration	8	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	160,183
Other trading activities	69,792
Investment income	5,961
Other income	5,442
Total	<u>241,378</u>
EXPENDITURE ON	
Raising funds	79,389
Charitable activities	
Riding facilities to the disabled	142,840
Total	<u>222,229</u>
NET INCOME	19,149
RECONCILIATION OF FUNDS	
Total funds brought forward	275,045

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted fund £
294,194

TOTAL FUNDS CARRIED FORWARD

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 October 2024	168,105	47,759	215,864
Additions	-	35,618	35,618
Disposals	-	(6,500)	(6,500)
	168,105	76,877	244,982
At 30 September 2025	168,105	76,877	244,982
DEPRECIATION			
At 1 October 2024	121,790	30,679	152,469
Charge for year	4,136	6,748	10,884
Eliminated on disposal	-	(1,300)	(1,300)
	125,926	36,127	162,053
At 30 September 2025	125,926	36,127	162,053
NET BOOK VALUE			
At 30 September 2025	42,179	40,750	82,929
At 30 September 2024	46,315	17,080	63,395

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	2,815	3,500
Leybourne Riding School	10,277	9,348
Accrued income	19,019	11,014
Prepayments	8,529	4,333
	40,640	28,195

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	3,862	-
Other creditors	520	382
Accrued expenses	2,766	2,694
	7,148	3,076

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2025**

11. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	294,194	45,357	339,551
TOTAL FUNDS	<u>294,194</u>	<u>45,357</u>	<u>339,551</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	287,509	(242,152)	45,357
TOTAL FUNDS	<u>287,509</u>	<u>(242,152)</u>	<u>45,357</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	275,045	19,149	294,194
TOTAL FUNDS	<u>275,045</u>	<u>19,149</u>	<u>294,194</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,378	(222,229)	19,149
TOTAL FUNDS	<u>241,378</u>	<u>(222,229)</u>	<u>19,149</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	275,045	64,506	339,551
TOTAL FUNDS	<u>275,045</u>	<u>64,506</u>	<u>339,551</u>

Leybourne Grange Riding Centre
for the Disabled

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	528,887	(464,381)	64,506
TOTAL FUNDS	<u>528,887</u>	<u>(464,381)</u>	<u>64,506</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

LEYBOURNE GRANGE RIDING CENTRE FOR THE DISABLED

England & Wales - Charity number 1015540

Accounts

REGISTERED COMPANY NUMBER: 02719344 (England and Wales)
REGISTERED CHARITY NUMBER: 1015540

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2024
for
Leybourne Grange Riding Centre
for the Disabled

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

**Leybourne Grange Riding Centre
for the Disabled**

**Contents of the Financial Statements
for the Year Ended 30 September 2024**

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Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Report of the Trustees
for the Year Ended 30 September 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the company was established, as set out in its Memorandum of Association, are to provide, maintain, promote and encourage horse riding and other activities for the mentally or physically disabled and the socially handicapped.

The company is a charity and exists to provide, in the interests of social welfare, therapeutic and recreational facilities for persons having need thereof by reason of their mental or physical disability or their social and economic circumstances, with the object of improving the quality of life for such persons.

Volunteers

The trustees are extremely indebted to the numerous volunteers who assist the Centre to achieve its objectives in providing a much needed service for its disabled clients. The ever increasing waiting list for vacancies says much for their performance and the care they provide to the disabled riders.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide subsidised riding facilities to the disabled.

Fundraising activities

The fundraising activities of the charity are primarily the provision of riding lessons, stabling facilities and catering.

FINANCIAL REVIEW

Principal funding sources

Major source of funding for this charity is the donations it receives from Leybourne Grange Riding & Tuition Limited, totalling £21,064 (2023:£23,214) and donations for the use of the Charity's equipment totalling £56,832 (2023: £50,952) for the year to 30th September 2024. Other small donations are received throughout the year from the general public.

Reserves policy

The charitable company has a reserve fund which has been set aside as a contingency fund. Its primary purpose is for the possible purchase of the land which is currently leased, but which will be sold as part of a development programme. This would ensure the continuance of the Centre and the service it provides. The amount of the fund is increased as and when the Centre receives donations which are not required for day to day running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

In the event of the current trustees resigning, the remaining trustees would look to one or more of the adult volunteers at the Centre who have shown interest and commitment over several years.

Related parties

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719344 (England and Wales)

Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Report of the Trustees
for the Year Ended 30 September 2024


Registered Charity number
1015540

Registered office
The Riding Centre
Birling Road
Leybourne
West Malling
Kent
ME19 5HZ

Trustees
Ms J Fletcher Trustee
Ms J A Wright Trustee
Mrs A L O'Dell Trustee

Independent Examiner
John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Approved by order of the board of trustees on 18 April 2025 and signed on its behalf by:



Ms J Fletcher - Trustee

**Independent Examiner's Report to the Trustees of
Leybourne Grange Riding Centre
for the Disabled**

Independent examiner's report to the trustees of Leybourne Grange Riding Centre for the Disabled ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



John Champion

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

21 April 2025

**Leybourne Grange Riding Centre
for the Disabled**

**Statement of Financial Activities
for the Year Ended 30 September 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		160,183	153,265
Other trading activities	2	69,792	71,754
Investment income	3	5,961	2,059
Other income		5,442	5,588
Total		<u>241,378</u>	<u>232,666</u>
 EXPENDITURE ON			
Raising funds		79,389	87,385
Charitable activities			
Riding facilities to the disabled		142,840	157,431
Total		<u>222,229</u>	<u>244,816</u>
 NET INCOME/(EXPENDITURE)		 19,149	 (12,150)
 RECONCILIATION OF FUNDS			
Total funds brought forward		275,045	287,195
 TOTAL FUNDS CARRIED FORWARD		 <u>294,194</u>	 <u>275,045</u>

The notes form part of these financial statements

**Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)**

**Balance Sheet
30 September 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	63,395	69,263
CURRENT ASSETS			
Debtors	9	28,195	16,311
Cash at bank and in hand		205,680	198,358
		<u>233,875</u>	<u>214,669</u>
CREDITORS			
Amounts falling due within one year	10	(3,076)	(8,887)
NET CURRENT ASSETS		<u>230,799</u>	<u>205,782</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		294,194	275,045
NET ASSETS		<u>294,194</u>	<u>275,045</u>
FUNDS	11		
Unrestricted funds		294,194	275,045
TOTAL FUNDS		<u>294,194</u>	<u>275,045</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Balance Sheet - continued
30 September 2024

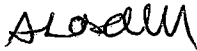
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 April 2025 and were signed on its behalf by:

Ms J Fletcher - Trustee



Mrs A L O'Dell - Trustee



Ms J A Wright - Trustee



**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost and 5% on cost
Plant and machinery	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Temporary letting and licensing of charitable property	10,426	12,660
Tuition fees and hire of hats	59,366	59,094
	69,792	71,754

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank deposit interest	5,961	2,059
	5,961	2,059

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	5,868	10,403
Hire of plant and machinery	-	414
	5,868	10,817

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
General administration	7	7
	7	7

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	153,265
Other trading activities	71,754
Investment income	2,059
Other income	5,588
Total	232,666
EXPENDITURE ON	
Raising funds	87,385
Charitable activities	
Riding facilities to the disabled	157,431
Total	244,816

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			Unrestricted fund £
			(12,150)
			287,195
			275,045
			275,045
8. TANGIBLE FIXED ASSETS			
	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 October 2023 and 30 September 2024	168,105	47,759	215,864
DEPRECIATION			
At 1 October 2023	119,910	26,691	146,601
Charge for year	1,880	3,988	5,868
	121,790	30,679	152,469
At 30 September 2024			
NET BOOK VALUE			
At 30 September 2024	46,315	17,080	63,395
At 30 September 2023	48,195	21,068	69,263
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2024	2023
		£	£
Other debtors		3,500	306
Leybourne Riding School		9,348	10,168
Accrued income		11,014	846
Prepayments		4,333	4,991
		28,195	16,311
		28,195	16,311
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2024	2023
		£	£
Trade creditors		-	5,885
Other creditors		382	471
Accrued expenses		2,694	2,531
		3,076	8,887
		3,076	8,887

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

11. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	275,045	19,149	294,194
TOTAL FUNDS	<u>275,045</u>	<u>19,149</u>	<u>294,194</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,378	(222,229)	19,149
TOTAL FUNDS	<u>241,378</u>	<u>(222,229)</u>	<u>19,149</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	287,195	(12,150)	275,045
TOTAL FUNDS	<u>287,195</u>	<u>(12,150)</u>	<u>275,045</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,666	(244,816)	(12,150)
TOTAL FUNDS	<u>232,666</u>	<u>(244,816)</u>	<u>(12,150)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	287,195	6,999	294,194
TOTAL FUNDS	<u>287,195</u>	<u>6,999</u>	<u>294,194</u>

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	474,044	(467,045)	6,999
TOTAL FUNDS	<u>474,044</u>	<u>(467,045)</u>	<u>6,999</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

LEYBOURNE GRANGE RIDING CENTRE FOR THE DISABLED

England & Wales - Charity number 1015540

Accounts

REGISTERED COMPANY NUMBER: 02719344 (England and Wales)
REGISTERED CHARITY NUMBER: 1015540

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2023
for
Leybourne Grange Riding Centre
for the Disabled

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Leybourne Grange Riding Centre
for the Disabled

Contents of the Financial Statements
for the Year Ended 30 September 2023

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Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11

**Leybourne Grange Riding Centre
for the Disabled**

**Report of the Trustees
for the Year Ended 30 September 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the company was established, as set out in its Memorandum of Association, are to provide, maintain, promote and encourage horse riding and other activities for the mentally or physically disabled and the socially handicapped.

The company is a charity and exists to provide, in the interests of social welfare, therapeutic and recreational facilities for persons having need thereof by reason of their mental or physical disability or their social and economic circumstances, with the object of improving the quality of life for such persons.

Volunteers

The trustees are extremely indebted to the numerous volunteers who assist the Centre to achieve its objectives in providing a much needed service for its disabled clients. The ever increasing waiting list for vacancies says much for their performance and the care they provide to the disabled riders.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide subsidised riding facilities to the disabled.

Fundraising activities

The fundraising activities of the charity are primarily the provision of riding lessons, stabling facilities and catering.

FINANCIAL REVIEW

Principal funding sources

Major source of funding for this charity is the donations it receives from Leybourne Grange Riding & Tuition Limited, totalling £23,214 (2022:£30,830) and donations for the use of the Charity's equipment totalling £50,952 (2022: £27,224) for the year to 30th September 2023. Other small donations are received throughout the year from the general public.

Reserves policy

The charitable company has a reserve fund which has been set aside as a contingency fund. Its primary purpose is for the possible purchase of the land which is currently leased, but which will be sold as part of a development programme. This would ensure the continuance of the Centre and the service it provides. The amount of the fund is increased as and when the Centre receives donations which are not required for day to day running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

In the event of the current trustees resigning, the remaining trustees would look to one or more of the adult volunteers at the Centre who have shown interest and commitment over several years.

Related parties

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719344 (England and Wales)

Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Report of the Trustees
for the Year Ended 30 September 2023

Registered Charity number
1015540

Registered office
The Riding Centre
Birling Road
Leybourne
West Malling
Kent
ME19 5HZ

Trustees
Ms J Fletcher Trustee
Ms J A Wright Trustee
Mrs A L O'Dell Trustee

Independent Examiner
John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Approved by order of the board of trustees on 12 January 2024 and signed on its behalf by:



Ms J Fletcher - Trustee

**Independent Examiner's Report to the Trustees of
Leybourne Grange Riding Centre
for the Disabled**

Independent examiner's report to the trustees of Leybourne Grange Riding Centre for the Disabled ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



John Champion

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

15 January 2024

**Leybourne Grange Riding Centre
for the Disabled**

**Statement of Financial Activities
for the Year Ended 30 September 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		153,265	149,797
Other trading activities	2	71,754	51,688
Investment income	3	2,059	(169)
Other income		5,588	1,827
Total		<u>232,666</u>	<u>203,143</u>
 EXPENDITURE ON			
Raising funds		87,385	95,795
Charitable activities			
Riding facilities to the disabled		157,431	152,672
Total		<u>244,816</u>	<u>248,467</u>
NET INCOME/(EXPENDITURE)		(12,150)	(45,324)
 RECONCILIATION OF FUNDS			
Total funds brought forward		287,195	332,519
TOTAL FUNDS CARRIED FORWARD		<u><u>275,045</u></u>	<u><u>287,195</u></u>

The notes form part of these financial statements

**Leybourne Grange Riding Centre
for the Disabled**

**Balance Sheet
30 September 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	69,263	73,166
CURRENT ASSETS			
Debtors	9	16,311	16,562
Cash at bank and in hand		198,358	203,096
		<u>214,669</u>	<u>219,658</u>
CREDITORS			
Amounts falling due within one year	10	(8,887)	(5,629)
		<u>205,782</u>	<u>214,029</u>
NET CURRENT ASSETS			
		<u>275,045</u>	<u>287,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>275,045</u>	<u>287,195</u>
NET ASSETS			
		<u>275,045</u>	<u>287,195</u>
FUNDS	11		
Unrestricted funds		<u>275,045</u>	<u>287,195</u>
TOTAL FUNDS		<u>275,045</u>	<u>287,195</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

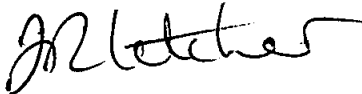
Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Balance Sheet - continued
30 September 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 January 2024 and were signed on its behalf by:

Ms J Fletcher - Trustee



Mrs A L O'Dell - Trustee



Ms J A Wright - Trustee



**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements
for the Year Ended 30 September 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost and 5% on cost
Plant and machinery	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Temporary letting and licensing of charitable property	12,660	9,147
Tuition fees and hire of hats	59,094	42,541
	<u>71,754</u>	<u>51,688</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank deposit interest	2,059	(169)
	<u>2,059</u>	<u>(169)</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	10,403	9,753
Hire of plant and machinery	414	684
	<u>10,817</u>	<u>10,437</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
General administration	-	8
	<u>-</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	149,797
Other trading activities	51,688
Investment income	(169)
Other income	1,827
Total	<u>203,143</u>
EXPENDITURE ON	
Raising funds	95,795
Charitable activities	
Riding facilities to the disabled	152,672
Total	<u>248,467</u>

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

7.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £ <hr/>
	NET INCOME/(EXPENDITURE)		(45,324)
	RECONCILIATION OF FUNDS		
	Total funds brought forward		332,519
	TOTAL FUNDS CARRIED FORWARD		<hr/> 287,195 <hr/>
8.	TANGIBLE FIXED ASSETS		
		Short leasehold £	Plant and machinery £
			Totals £
	COST		
	At 1 October 2022	168,105	41,259
	Additions	-	6,500
		<hr/>	<hr/>
	At 30 September 2023	168,105	47,759
		<hr/>	<hr/>
	DEPRECIATION		
	At 1 October 2022	113,515	22,683
	Charge for year	6,395	4,008
		<hr/>	<hr/>
	At 30 September 2023	119,910	26,691
		<hr/>	<hr/>
	NET BOOK VALUE		
	At 30 September 2023	48,195	21,068
		<hr/> <hr/>	<hr/> <hr/>
	At 30 September 2022	54,590	18,576
		<hr/> <hr/>	<hr/> <hr/>
9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023 £	2022 £
	Other debtors	306	4,607
	Leybourne Riding School	10,168	6,836
	Accrued income	846	1,407
	Prepayments	4,991	3,712
		<hr/>	<hr/>
		16,311	16,562
		<hr/> <hr/>	<hr/> <hr/>

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	5,885	1,651
Social security and other taxes	-	769
Other creditors	471	428
Accrued expenses	2,531	2,781
	<u>8,887</u>	<u>5,629</u>

11. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	287,195	(12,150)	275,045
	<u>287,195</u>	<u>(12,150)</u>	<u>275,045</u>
TOTAL FUNDS	<u>287,195</u>	<u>(12,150)</u>	<u>275,045</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,666	(244,816)	(12,150)
	<u>232,666</u>	<u>(244,816)</u>	<u>(12,150)</u>
TOTAL FUNDS	<u>232,666</u>	<u>(244,816)</u>	<u>(12,150)</u>

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	332,519	(45,324)	287,195
	<u>332,519</u>	<u>(45,324)</u>	<u>287,195</u>
TOTAL FUNDS	<u>332,519</u>	<u>(45,324)</u>	<u>287,195</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,143	(248,467)	(45,324)
	<u>203,143</u>	<u>(248,467)</u>	<u>(45,324)</u>
TOTAL FUNDS	<u>203,143</u>	<u>(248,467)</u>	<u>(45,324)</u>

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	332,519	(57,474)	275,045
TOTAL FUNDS	<u>332,519</u>	<u>(57,474)</u>	<u>275,045</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	435,809	(493,283)	(57,474)
TOTAL FUNDS	<u>435,809</u>	<u>(493,283)</u>	<u>(57,474)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

LEYBOURNE GRANGE RIDING CENTRE FOR THE DISABLED

England & Wales - Charity number 1015540

Accounts

REGISTERED COMPANY NUMBER: 02719344 (England and Wales)
REGISTERED CHARITY NUMBER: 1015540

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2022
for
Leybourne Grange Riding Centre
for the Disabled

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

**Leybourne Grange Riding Centre
for the Disabled**

**Contents of the Financial Statements
for the Year Ended 30 September 2022**

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**Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)**

**Report of the Trustees
for the Year Ended 30 September 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the company was established, as set out in its Memorandum of Association, are to provide, maintain, promote and encourage horse riding and other activities for the mentally or physically disabled and the socially handicapped.

The company is a charity and exists to provide, in the interests of social welfare, therapeutic and recreational facilities for persons having need thereof by reason of their mental or physical disability or their social and economic circumstances, with the object of improving the quality of life for such persons.

Volunteers

The trustees are extremely indebted to the numerous volunteers who assist the Centre to achieve its objectives in providing a much needed service for its disabled clients. The ever increasing waiting list for vacancies says much for their performance and the care they provide to the disabled riders.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide subsidised riding facilities to the disabled.

Fundraising activities

The fundraising activities of the charity are primarily the provision of riding lessons, stabling facilities and catering.

FINANCIAL REVIEW

Principal funding sources

Major source of funding for this charity is the donations it receives from Leybourne Grange Riding & Tuition Limited, totalling £30,830 (2021:£19,844) and donations for the use of the Charity's equipment totalling £27,224 (2021: £17,657) for the year to 30th September 2022. Other small donations are received throughout the year from the general public.

Reserves policy

The charitable company has a reserve fund which has been set aside as a contingency fund. Its primary purpose is for the possible purchase of the land which is currently leased, but which will be sold as part of a development programme. This would ensure the continuance of the Centre and the service it provides. The amount of the fund is increased as and when the Centre receives donations which are not required for day to day running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

In the event of the current trustees resigning, the remaining trustees would look to one or more of the adult volunteers at the Centre who have shown interest and commitment over several years.

Related parties

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719344 (England and Wales)

Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Report of the Trustees
for the Year Ended 30 September 2022

Registered Charity number
1015540

Registered office
The Riding Centre
Birling Road
Leybourne
West Malling
Kent
ME19 5HZ

Trustees
Mr R Barnes Trustee (resigned 11.11.21)
Ms J Fletcher Trustee
Ms J A Wright Trustee
Mrs A L O'Dell Trustee

Independent Examiner
John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Approved by order of the board of trustees on 29 March 2023 and signed on its behalf by:



Ms J Fletcher - Trustee

**Independent Examiner's Report to the Trustees of
Leybourne Grange Riding Centre
for the Disabled**

Independent examiner's report to the trustees of Leybourne Grange Riding Centre for the Disabled ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

30 March 2023

**Leybourne Grange Riding Centre
for the Disabled**

**Statement of Financial Activities
for the Year Ended 30 September 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		149,797	148,006
Other trading activities	2	51,688	21,979
Investment income	3	(169)	500
Other income		1,827	-
Total		<u>203,143</u>	<u>170,485</u>
 EXPENDITURE ON			
Raising funds		95,795	54,199
Charitable activities			
Riding facilities to the disabled		<u>152,672</u>	<u>98,942</u>
Total		<u>248,467</u>	<u>153,141</u>
 NET INCOME/(EXPENDITURE)		 (45,324)	 17,344
 RECONCILIATION OF FUNDS			
Total funds brought forward		332,519	315,175
 TOTAL FUNDS CARRIED FORWARD		 <u><u>287,195</u></u>	 <u><u>332,519</u></u>

The notes form part of these financial statements

**Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)**

**Balance Sheet
30 September 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	8	73,166	81,888
CURRENT ASSETS			
Debtors	9	16,562	17,244
Cash at bank		203,096	237,903
		<u>219,658</u>	<u>255,147</u>
CREDITORS			
Amounts falling due within one year	10	(5,629)	(4,516)
NET CURRENT ASSETS		<u>214,029</u>	<u>250,631</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		287,195	332,519
NET ASSETS		<u>287,195</u>	<u>332,519</u>
FUNDS	11		
Unrestricted funds		<u>287,195</u>	<u>332,519</u>
TOTAL FUNDS		<u>287,195</u>	<u>332,519</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

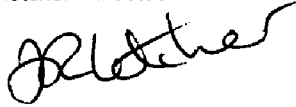
Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Balance Sheet - continued
30 September 2022

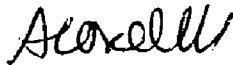
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2023 and were signed on its behalf by:

Ms J Fletcher - Trustee



Mrs A L O'Dell - Trustee



Ms J A Wright - Trustee



**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements
for the Year Ended 30 September 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost and 5% on cost
Plant and machinery	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	-	2,928
Temporary letting and licensing of charitable property	9,147	4,305
Tuition fees and hire of hats	42,541	14,746
	51,688	21,979

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank deposit interest	(169)	500
	(169)	500

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	9,753	9,774
Hire of plant and machinery	684	1,292
	10,437	11,066

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
General administration	8	8
	8	8

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	148,006
Other trading activities	21,979
Investment income	500
Total	170,485
EXPENDITURE ON	
Raising funds	54,199
Charitable activities	
Riding facilities to the disabled	98,942
Total	153,141

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

17,344

RECONCILIATION OF FUNDS

Total funds brought forward

315,175

TOTAL FUNDS CARRIED FORWARD

332,519

8. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 October 2021	168,105	40,228	208,333
Additions	-	1,031	1,031
At 30 September 2022	<u>168,105</u>	<u>41,259</u>	<u>209,364</u>
DEPRECIATION			
At 1 October 2021	107,120	19,325	126,445
Charge for year	6,395	3,358	9,753
At 30 September 2022	<u>113,515</u>	<u>22,683</u>	<u>136,198</u>
NET BOOK VALUE			
At 30 September 2022	<u>54,590</u>	<u>18,576</u>	<u>73,166</u>
At 30 September 2021	<u>60,985</u>	<u>20,903</u>	<u>81,888</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	-	260
Other debtors	4,607	384
Leybourne Riding School	6,836	10,172
Accrued income	1,407	425
Prepayments	3,712	6,003
	<u>16,562</u>	<u>17,244</u>

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,651	1,926
Social security and other taxes	769	390
Other creditors	428	376
Deferred income	-	180
Accrued expenses	2,781	1,644
	<u>5,629</u>	<u>4,516</u>

11. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	332,519	(45,324)	287,195
	<u>332,519</u>	<u>(45,324)</u>	<u>287,195</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,143	(248,467)	(45,324)
	<u>203,143</u>	<u>(248,467)</u>	<u>(45,324)</u>
TOTAL FUNDS			

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	315,175	17,344	332,519
	<u>315,175</u>	<u>17,344</u>	<u>332,519</u>
TOTAL FUNDS			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,485	(153,141)	17,344
	<u>170,485</u>	<u>(153,141)</u>	<u>17,344</u>
TOTAL FUNDS			

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	315,175	(27,980)	287,195
	<u>315,175</u>	<u>(27,980)</u>	<u>287,195</u>
TOTAL FUNDS	<u>315,175</u>	<u>(27,980)</u>	<u>287,195</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,628	(401,608)	(27,980)
	<u>373,628</u>	<u>(401,608)</u>	<u>(27,980)</u>
TOTAL FUNDS	<u>373,628</u>	<u>(401,608)</u>	<u>(27,980)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

LEYBOURNE GRANGE RIDING CENTRE FOR THE DISABLED

England & Wales - Charity number 1015540

Accounts

REGISTERED COMPANY NUMBER: 02719344 (England and Wales)
REGISTERED CHARITY NUMBER: 1015540

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2021
for
Leybourne Grange Riding Centre
for the Disabled

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Leybourne Grange Riding Centre
for the Disabled

Contents of the Financial Statements
for the Year Ended 30 September 2021

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Leybourne Grange Riding Centre
for the Disabled

Report of the Trustees
for the Year Ended 30 September 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the company was established, as set out in its Memorandum of Association, are to provide, maintain, promote and encourage horse riding and other activities for the mentally or physically disabled and the socially handicapped.

The company is a charity and exists to provide, in the interests of social welfare, therapeutic and recreational facilities for persons having need thereof by reason of their mental or physical disability or their social and economic circumstances, with the object of improving the quality of life for such persons.

Volunteers

The trustees are extremely indebted to the numerous volunteers who assist the Centre to achieve its objectives in providing a much needed service for its disabled clients. The ever increasing waiting list for vacancies says much for their performance and the care they provide to the disabled riders.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide subsidised riding facilities to the disabled.

Fundraising activities

The fundraising activities of the charity are primarily the provision of riding lessons, stabling facilities and catering.

FINANCIAL REVIEW

Principal funding sources

Major source of funding for this charity is the donations it receives from Leybourne Grange Riding & Tuition Limited, totalling £19,844 (2020:£24,083) and donations for the use of the Charity's equipment totalling £17,657 (2020: £20,537) for the year to 30th September 2021. Other small donations are received throughout the year from the general public.

Reserves policy

The charitable company has a reserve fund which has been set aside as a contingency fund. Its primary purpose is for the possible purchase of the land which is currently leased, but which will be sold as part of a development programme. This would ensure the continuance of the Centre and the service it provides. The amount of the fund is increased as and when the Centre receives donations which are not required for day to day running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

In the event of the current trustees resigning, the remaining trustees would look to one or more of the adult volunteers at the Centre who have shown interest and commitment over several years.

Related parties

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719344 (England and Wales)

Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Report of the Trustees
for the Year Ended 30 September 2021

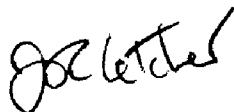
Registered Charity number
1015540

Registered office
The Riding Centre
Birling Road
Leybourne
West Malling
Kent
ME19 5HZ

Trustees
Mr R Barnes Trustee (resigned 11.11.21)
Ms J Fletcher Trustee
Ms J A Wright Trustee
Mrs A L O'Dell Trustee

Independent Examiner
John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Approved by order of the board of trustees on 13 January 2022 and signed on its behalf by:



Ms J Fletcher - Trustee

**Independent Examiner's Report to the Trustees of
Leybourne Grange Riding Centre
for the Disabled**

Independent examiner's report to the trustees of Leybourne Grange Riding Centre for the Disabled ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.


John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

14 January 2022

Leybourne Grange Riding Centre
for the Disabled

Statement of Financial Activities
for the Year Ended 30 September 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		97,076	100,970
Other trading activities	2	72,909	84,084
Investment income	3	500	876
Total		<u>170,485</u>	<u>185,930</u>
EXPENDITURE ON			
Raising funds		54,199	61,132
Charitable activities			
Riding facilities to the disabled		98,942	108,616
Total		<u>153,141</u>	<u>169,748</u>
NET INCOME		<u>17,344</u>	<u>16,182</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		315,175	298,993
TOTAL FUNDS CARRIED FORWARD		<u><u>332,519</u></u>	<u><u>315,175</u></u>

The notes form part of these financial statements

Leybourne Grange Riding Centre
for the Disabled (Registered number: 02719344)

Balance Sheet - continued
30 September 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2022 and were signed on its behalf by:

Ms J Fletcher - Trustee



Mrs A L O'Dell - Trustee



Ms J A Wright - Trustee



Leybourne Grange Riding Centre
for the Disabled

Balance Sheet
30 September 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	81,888	88,922
CURRENT ASSETS			
Debtors	9	17,244	16,071
Cash at bank		237,903	216,453
		<u>255,147</u>	<u>232,524</u>
CREDITORS			
Amounts falling due within one year	10	(4,516)	(6,271)
NET CURRENT ASSETS		<u>250,631</u>	<u>226,253</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>332,519</u>	<u>315,175</u>
NET ASSETS		<u>332,519</u>	<u>315,175</u>
FUNDS			
Unrestricted funds	11	<u>332,519</u>	<u>315,175</u>
TOTAL FUNDS		<u>332,519</u>	<u>315,175</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost and 5% on cost
Plant and machinery	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leybourne Grange Riding Centre
for the Disabled

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,928	-
Temporary letting and licensing of charitable property	55,235	53,889
Tuition fees and hire of hats	14,746	30,195
	72,909	84,084
	72,909	84,084

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank deposit interest	500	876
	500	876
	500	876

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	9,774	9,500
Hire of plant and machinery	1,292	1,974
Surplus on disposal of fixed assets	-	(3,160)
	9,066	8,314
	9,066	8,314

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
General administration	8	8
	8	8
	8	8

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	100,970
Other trading activities	84,084
Investment income	876
Total	185,930
EXPENDITURE ON	
Raising funds	61,132
Charitable activities	
Riding facilities to the disabled	108,616

Leybourne Grange Riding Centre
for the Disabled

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	<u>Unrestricted fund £</u>
Total	169,748
NET INCOME	16,182
RECONCILIATION OF FUNDS	
Total funds brought forward	298,993
TOTAL FUNDS CARRIED FORWARD	<u>315,175</u>

8. TANGIBLE FIXED ASSETS

	<u>Short leasehold £</u>	<u>Plant and machinery £</u>	<u>Totals £</u>
COST			
At 1 October 2020	168,105	37,488	205,593
Additions	-	2,740	2,740
At 30 September 2021	<u>168,105</u>	<u>40,228</u>	<u>208,333</u>
DEPRECIATION			
At 1 October 2020	100,725	15,946	116,671
Charge for year	6,395	3,379	9,774
At 30 September 2021	<u>107,120</u>	<u>19,325</u>	<u>126,445</u>
NET BOOK VALUE			
At 30 September 2021	<u>60,985</u>	<u>20,903</u>	<u>81,888</u>
At 30 September 2020	<u>67,380</u>	<u>21,542</u>	<u>88,922</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2021 £</u>	<u>2020 £</u>
Trade debtors	260	-
Other debtors	384	8,446
Leybourne Riding School	10,172	-
Accrued income	425	-
Prepayments	6,003	7,625
	<u>17,244</u>	<u>16,071</u>

Leybourne Grange Riding Centre
for the Disabled

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,926	1,846
Social security and other taxes	390	376
Other creditors	376	451
Deferred income	180	-
Accrued expenses	1,644	3,598
	<u>4,516</u>	<u>6,271</u>

11. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	315,175	17,344	332,519
TOTAL FUNDS	<u>315,175</u>	<u>17,344</u>	<u>332,519</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,485	(153,141)	17,344
TOTAL FUNDS	<u>170,485</u>	<u>(153,141)</u>	<u>17,344</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	298,993	16,182	315,175
TOTAL FUNDS	<u>298,993</u>	<u>16,182</u>	<u>315,175</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,930	(169,748)	16,182
TOTAL FUNDS	<u>185,930</u>	<u>(169,748)</u>	<u>16,182</u>

Leybourne Grange Riding Centre
for the Disabled

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	298,993	33,526	332,519
TOTAL FUNDS	<u>298,993</u>	<u>33,526</u>	<u>332,519</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	356,415	(322,889)	33,526
TOTAL FUNDS	<u>356,415</u>	<u>(322,889)</u>	<u>33,526</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

LEYBOURNE GRANGE RIDING CENTRE FOR THE DISABLED

England & Wales - Charity number 1015540

Accounts

REGISTERED COMPANY NUMBER: 02719344 (England and Wales)
REGISTERED CHARITY NUMBER: 1015540

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2020

for
Leybourne Grange Riding Centre
for the Disabled

McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Leybourne Grange Riding Centre
for the Disabled

Contents of the Financial Statements
for the Year Ended 30 September 2020

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Balance Sheet	5
Notes to the Financial Statements	6 to 10

**Leybourne Grange Riding Centre
for the Disabled**

**Report of the Trustees
for the Year Ended 30 September 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the company was established, as set out in its Memorandum of Association, are to provide, maintain, promote and encourage horse riding and other activities for the mentally or physically disabled and the socially handicapped.

The company is a charity and exists to provide, in the interests of social welfare, therapeutic and recreational facilities for persons having need thereof by reason of their mental or physical disability or their social and economic circumstances, with the object of improving the quality of life for such persons.

Volunteers

The trustees are extremely indebted to the numerous volunteers who assist the Centre to achieve its objectives in providing a much needed service for its disabled clients. The ever increasing waiting list for vacancies says much for their performance and the care they provide to the disabled riders.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity continues to provide subsidised riding facilities to the disabled.

Fundraising activities

The fundraising activities of the charity are primarily the provision of riding lessons, stabling facilities and catering.

FINANCIAL REVIEW

Principal funding sources

Major source of funding for this charity are the donations it receives from Leybourne Grange Riding & Tuition Limited, totalling £24,083 (2019:£59,096) and donations for the use of the Charity's equipment totalling £20,537 for the year to 30th September 2020. Other small donations are received throughout the year from the general public.

Reserves policy

The charitable company has a reserve fund which has been set aside as a contingency fund. Its primary purpose is for the possible purchase of the land which is currently leased, but which will be sold as part of a development programme. This would ensure the continuance of the Centre and the service it provides. The amount of the fund is increased as and when the Centre receives donations which are not required for day to day running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

In the event of the current trustees resigning, the remaining trustees would look to one or more of the adult volunteers at the Centre who have shown interest and commitment over several years.

Related parties

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act. The directors are members of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02719344 (England and Wales)

Leybourne Grange Riding Centre
for the Disabled

Report of the Trustees
for the Year Ended 30 September 2020

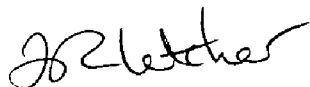
Registered Charity number
1015540

Registered office
The Riding Centre
Birling Road
Leybourne
West Malling
Kent
ME19 5HZ

Trustees
Mr R Barnes Trustee
Ms J Fletcher Trustee
Ms J A Wright Trustee
Mrs A L O'Dell Trustee

Independent Examiner
John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

Approved by order of the board of trustees on 24 February 2021 and signed on its behalf by:



Ms J Fletcher - Trustee

**Independent Examiner's Report to the Trustees of
Leybourne Grange Riding Centre
for the Disabled**

Independent examiner's report to the trustees of Leybourne Grange Riding Centre for the Disabled ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



John Champion
McLean Reid
Chartered Accountants
1 Forstal Road
Aylesford
Kent
ME20 7AU

26 February 2021

**Leybourne Grange Riding Centre
for the Disabled**

**Statement of Financial Activities
for the Year Ended 30 September 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		100,970	97,717
Other trading activities	2	84,084	112,007
Investment income	3	876	1,001
Other income		-	250
Total		185,930	210,975
 EXPENDITURE ON			
Raising funds		61,132	70,723
Charitable activities			
Riding facilities to the disabled		108,615	121,823
Total		169,747	192,546
NET INCOME		16,183	18,429
 RECONCILIATION OF FUNDS			
Total funds brought forward		298,993	280,564
TOTAL FUNDS CARRIED FORWARD		315,176	298,993

The notes form part of these financial statements

**Leybourne Grange Riding Centre
for the Disabled**

**Balance Sheet
30 September 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	8	88,922	95,882
CURRENT ASSETS			
Debtors	9	16,071	12,131
Cash at bank		216,453	196,343
		<u>232,524</u>	<u>208,474</u>
CREDITORS			
Amounts falling due within one year	10	(6,270)	(5,363)
NET CURRENT ASSETS		<u>226,254</u>	<u>203,111</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		315,176	298,993
NET ASSETS		<u>315,176</u>	<u>298,993</u>
FUNDS	11		
Unrestricted funds		<u>315,176</u>	<u>298,993</u>
TOTAL FUNDS		<u>315,176</u>	<u>298,993</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2021 and were signed on its behalf by:

Mr R Barnes - Trustee



The notes form part of these financial statements

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements
for the Year Ended 30 September 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 10% on cost and 5% on cost
Plant and machinery	- 10% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Temporary letting and licensing of charitable property	53,889	56,394
Tuition fees and hire of hats	30,195	55,613
	84,084	112,007

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank deposit interest	876	1,001
	876	1,001

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	9,500	9,306
Hire of plant and machinery	1,974	1,727
Surplus on disposal of fixed assets	(3,160)	(250)
	(3,160)	(250)

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
General administration	8	11
	8	11

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	97,717
Other trading activities	112,007
Investment income	1,001
Other income	250
Total	210,975
EXPENDITURE ON	
Raising funds	70,723
Charitable activities	
Riding facilities to the disabled	121,823

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

7.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
	Total		192,546
	NET INCOME		18,429
	RECONCILIATION OF FUNDS		
	Total funds brought forward		280,564
	TOTAL FUNDS CARRIED FORWARD		298,993
8.	TANGIBLE FIXED ASSETS		
		Short leasehold £	Plant and machinery £
			Totals £
	COST		
	At 1 October 2019	167,643	35,770
	Additions	462	2,918
	Disposals	-	(1,200)
		168,105	37,488
	At 30 September 2020		205,593
	DEPRECIATION		
	At 1 October 2019	94,330	13,201
	Charge for year	6,395	3,105
	Eliminated on disposal	-	(360)
		100,725	15,946
	At 30 September 2020		116,671
	NET BOOK VALUE		
	At 30 September 2020	67,380	21,542
	At 30 September 2019	73,313	22,569
9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2020 £	2019 £
	Other debtors	8,446	5,882
	Prepayments	7,625	6,249
		16,071	12,131

**Leybourne Grange Riding Centre
for the Disabled**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2020**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	1,846	1,940
Social security and other taxes	376	642
Other creditors	450	516
Accrued expenses	3,598	2,265
	<u>6,270</u>	<u>5,363</u>

11. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	298,993	16,183	315,176
TOTAL FUNDS	<u>298,993</u>	<u>16,183</u>	<u>315,176</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,930	(169,747)	16,183
TOTAL FUNDS	<u>185,930</u>	<u>(169,747)</u>	<u>16,183</u>

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	280,564	18,429	298,993
TOTAL FUNDS	<u>280,564</u>	<u>18,429</u>	<u>298,993</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,975	(192,546)	18,429
TOTAL FUNDS	<u>210,975</u>	<u>(192,546)</u>	<u>18,429</u>

**Leybourne Grange Riding Centre
for the Disabled**

Notes to the Financial Statements - continued
for the Year Ended 30 September 2020

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	280,564	34,612	315,176
TOTAL FUNDS	<u>280,564</u>	<u>34,612</u>	<u>315,176</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	396,905	(362,293)	34,612
TOTAL FUNDS	<u>396,905</u>	<u>(362,293)</u>	<u>34,612</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.