

**REGISTERED COMPANY NUMBER: 04897295 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1100675**

Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Herefordshire Riding for the Disabled

Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

## Herefordshire Riding for the Disabled

### Contents of the Financial Statements for the Year Ended 31 March 2023

	Page
Trustees' Report	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

## Herefordshire Riding for the Disabled

### Trustees' Report for the Year Ended 31 March 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 31 March 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).

The charity is a private limited company limited by guarantee.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Many of our participants say that Herefordshire Riding for the Disabled (HRDA) activity is their main way of accessing physical exercise, and we have a positive, long-term impact on relationship building, communication skills, enjoyment and physical ability. Through regular riding, core strength, balance and coordination can be much improved, and this also helps to build individual's confidence and independence.

There are many more people who could benefit from the therapies provided, however, HRDA needs greater capacity to be able to welcome them, and providing this additional capacity is the main objective for HRDA.

HRDA are also starting to extend their therapies to other society groups, using our horses to help address loneliness, isolation and for stress relief, and the extra capacity will enable us to do this in greater numbers.

#### **Significant activities**

HRDA was established in 1992 and are located within the Hereford and Ludlow College grounds at Holme Lacy, Herefordshire.

At HRDA we aim to enrich the lives of children and adults with disabilities and additional needs through the companionship of horses. With fun activities like riding and stable management we provide therapy, fitness, skills development and opportunities for achievement. Participants come from Herefordshire and the surrounding counties and range in age from 5 to 85.

Currently there are 8 schools and 65 individuals who benefit from our therapies, totalling approximately 125 clients.

This year we returned to pre Covid activity levels, which was a great relief to everybody associated with HRDA, especially our clients. Trustees express their appreciation as always for the essential and valued support of our three members of staff, and to our team of volunteers. Regular training for volunteers is an ongoing priority to increase knowledge and awareness of horse care, but also to provide opportunities to advance their skills into areas such as coaching, and currently one volunteer is progressing towards a RDA coaching qualification.

### **FINANCIAL REVIEW**

#### **Financial position**

Rider fee income was just above budget at £46,601 which was a substantial increase from the Covid affected income of £15,836 the previous year. We are very grateful for all the generous donations and grants received from individuals and organisations, which totalled £73,910. Interest from our bank accounts increased during the year due to rate rises resulted in our total income of £122,377.

Costs totalled £98,491, being over budget due to the purchase of three new horses which cost more than we anticipated due to purchase prices increasing significantly during the Covid period. We welcome Harvey, Rose and Dolly.

Overall there was a surplus of £23,886 which resulted in cash balances at the end of the year of £89,899, a level which provides us with a healthy start to 2023/24.

## Herefordshire Riding for the Disabled

### Trustees' Report for the Year Ended 31 March 2023

#### **FUTURE PLANS**

To provide additional capacity HRDA will need to relocate as a capacity increase cannot be achieved at our current premises.

HRDA have taken a step towards doing this by purchasing a 40 acre plot of land in the south of Herefordshire and had planning permission approved to build a new Centre. The funds allowing us to do this being donated by a generous donor.

Further funding is being applied for from a number of potential organisations for the construction of the new Centre. The aim is to start the build in April 2024 and complete by the end of 2024, with a moving date from Holme Lacy of March/April 2025.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Organisational structure**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Organisational structure**

The charity had a group of 5 trustees who meet regularly and are chaired by David Harding.

The Trustees meetings cover all main areas including regular financial reviews and make any necessary decision large or small at these meetings.

To our many dedicated volunteers we continue to recognise and give our thanks and appreciation for all their valued contributions and hard work, without which we would not be able to run Herefordshire Riding for the Disabled and provide therapies so many people benefit from. With their continued support we can all look forward to an exciting future, one where we can now anticipate having the capacity to welcome more people who could benefit from what we provide.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04897295 (England and Wales)

##### **Registered Charity number**

1100675

##### **Registered office**

Holme Lacy Therapeutic Centre  
Holme Lacy Cottage  
Holme Lacy  
HEREFORD  
Herefordshire  
HR2 6LL

##### **Trustees**

D Harding  
J Knight  
S Wells  
T O'Leary  
R Carr

Herefordshire Riding for the Disabled

Trustees' Report  
for the Year Ended 31 March 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

A W Turrell (FCA)  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23/11/2023 and signed on its behalf by:

  
.....  
D M Harding - Trustee

Independent Examiner's Report to the Trustees of  
Herefordshire Riding for the Disabled

**Independent examiner's report to the trustees of Herefordshire Riding for the Disabled ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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.

A W Turrell (FCA)  
The Institute of Chartered Accountants in England and Wales

Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

23 November 2023

# Herefordshire Riding for the Disabled

## Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	35,818	38,092	73,910	575,829
<b>Charitable activities</b>					
Rider/driver income		46,601	-	46,601	15,836
Other trading activities	3	1,408	-	1,408	-
Investment income	4	458	-	458	7
<b>Total</b>		<u>84,285</u>	<u>38,092</u>	<u>122,377</u>	<u>591,672</u>
<b>EXPENDITURE ON</b>					
Raising funds		72	-	72	-
<b>Charitable activities</b>					
Rider/driver income		88,643	9,776	98,419	85,966
<b>Total</b>		<u>88,715</u>	<u>9,776</u>	<u>98,491</u>	<u>85,966</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,430)	28,316	23,886	505,706
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		131,436	495,806	627,242	121,536
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>127,006</u>	<u>524,122</u>	<u>651,128</u>	<u>627,242</u>

The notes form part of these financial statements

# Herefordshire Riding for the Disabled

## Balance Sheet 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	44,311	517,670	561,981	525,159
<b>CURRENT ASSETS</b>					
Debtors	10	3,276	-	3,276	460
Cash at bank and in hand		83,447	6,452	89,899	104,544
		<u>86,723</u>	<u>6,452</u>	<u>93,175</u>	<u>105,004</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(4,028)	-	(4,028)	(2,921)
<b>NET CURRENT ASSETS</b>		<u>82,695</u>	<u>6,452</u>	<u>89,147</u>	<u>102,083</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>127,006</u>	<u>524,122</u>	<u>651,128</u>	<u>627,242</u>
<b>NET ASSETS</b>		<u>127,006</u>	<u>524,122</u>	<u>651,128</u>	<u>627,242</u>
<b>FUNDS</b>	12				
Unrestricted funds				127,006	131,436
Restricted funds				524,122	495,806
<b>TOTAL FUNDS</b>				<u>651,128</u>	<u>627,242</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements



Herefordshire Riding for the Disabled

Balance Sheet - continued

31 March 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 .....  
and were signed on its behalf by:

  
.....  
D M Harding - Trustee

  
.....  
J A Knight - Trustee

The notes form part of these financial statements

## **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.

### **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.

### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### **Grants receivable**

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

### **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.

### **Raising funds**

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

### **Charitable activities**

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

### **Governance costs**

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

### **Tangible fixed assets**

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

Freehold property	- not provided
Plant and machinery	- 20% on reducing balance
Horses	- not provided

## 1. ACCOUNTING POLICIES - continued

### 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.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 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. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	22,276	24,804
Grants	51,634	551,025
	<u>73,910</u>	<u>575,829</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Children in Need	15,228	14,728
Local Government support	-	10,667
CJRS	-	10,015
Virgin Media O2 Together Fund	-	1,000
Co-Op Local Community Fund	-	1,759
Eveson Trust Subsidised riding	-	15,050
EF Bulmer	9,000	3,000
New Centre Project	22,864	494,806
Sports Partnership Hereford & Worcester	4,542	-
	<u>51,634</u>	<u>551,025</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**3. OTHER TRADING ACTIVITIES**

	<b>31.3.23</b>	31.3.22
	£	£
Other events income	<u><u>1,408</u></u>	<u><u>-</u></u>

**4. INVESTMENT INCOME**

	<b>31.3.23</b>	31.3.22
	£	£
Deposit account interest	<u><u>458</u></u>	<u><u>7</u></u>

**5. NET INCOME/(EXPENDITURE)**

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

	<b>31.3.23</b>	31.3.22
	£	£
Depreciation - owned assets	<b>4,058</b>	5,071
(Deficit)/surplus on disposal of fixed assets	<u><u>1,084</u></u>	<u><u>(1,232)</u></u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**7. STAFF COSTS**

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

	<b>31.3.23</b>	31.3.22
	<u><u>3</u></u>	<u><u>3</u></u>
Office and management		

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	66,295	509,534	575,829
<b>Charitable activities</b>			
Rider/driver income	15,836	-	15,836
Investment income	7	-	7
<b>Total</b>	<u>82,138</u>	<u>509,534</u>	<u>591,672</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Rider/driver income	<u>65,508</u>	<u>20,458</u>	<u>85,966</u>
<b>NET INCOME</b>	16,630	489,076	505,706
Transfers between funds	<u>235</u>	<u>(235)</u>	<u>-</u>
<b>Net movement in funds</b>	16,865	488,841	505,706
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>114,571</u>	<u>6,965</u>	<u>121,536</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>131,436</u></u>	<u><u>495,806</u></u>	<u><u>627,242</u></u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Horses £	Totals £
<b>COST</b>				
At 1 April 2022	494,806	113,289	10,066	618,161
Additions	22,864	-	19,100	41,964
Disposals	-	-	(1,084)	(1,084)
At 31 March 2023	<u>517,670</u>	<u>113,289</u>	<u>28,082</u>	<u>659,041</u>
<b>DEPRECIATION</b>				
At 1 April 2022	-	93,002	-	93,002
Charge for year	-	4,058	-	4,058
At 31 March 2023	<u>-</u>	<u>97,060</u>	<u>-</u>	<u>97,060</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>517,670</u>	<u>16,229</u>	<u>28,082</u>	<u>561,981</u>
At 31 March 2022	<u>494,806</u>	<u>20,287</u>	<u>10,066</u>	<u>525,159</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	<u>3,276</u>	<u>460</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	1,645	568
Social security and other taxes	(505)	(505)
Other creditors	483	453
Accruals and deferred income	<u>2,405</u>	<u>2,405</u>
	<u>4,028</u>	<u>2,921</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	131,436	(4,430)	127,006
<b>Restricted funds</b>			
Children in Need	-	5,452	5,452
Groundworks	1,000	-	1,000
New Centre Project	<u>494,806</u>	<u>22,864</u>	<u>517,670</u>
	<u>495,806</u>	<u>28,316</u>	<u>524,122</u>
<b>TOTAL FUNDS</b>	<u>627,242</u>	<u>23,886</u>	<u>651,128</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	84,285	(88,715)	(4,430)
<b>Restricted funds</b>			
Children in Need	15,228	(9,776)	5,452
New Centre Project	<u>22,864</u>	<u>-</u>	<u>22,864</u>
	<u>38,092</u>	<u>(9,776)</u>	<u>28,316</u>
<b>TOTAL FUNDS</b>	<u>122,377</u>	<u>(98,491)</u>	<u>23,886</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	114,571	16,630	235	131,436
<b>Restricted funds</b>				
Children in Need	5,965	(5,730)	(235)	-
Groundworks	1,000	-	-	1,000
New Centre Project	-	494,806	-	494,806
	<u>6,965</u>	<u>489,076</u>	<u>(235)</u>	<u>495,806</u>
<b>TOTAL FUNDS</b>	<u>121,536</u>	<u>505,706</u>	<u>-</u>	<u>627,242</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,138	(65,508)	16,630
<b>Restricted funds</b>			
Children in Need	14,728	(20,458)	(5,730)
New Centre Project	494,806	-	494,806
	<u>509,534</u>	<u>(20,458)</u>	<u>489,076</u>
<b>TOTAL FUNDS</b>	<u>591,672</u>	<u>(85,966)</u>	<u>505,706</u>

**12. MOVEMENT IN FUNDS - continued**

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	114,571	12,200	235	127,006
<b>Restricted funds</b>				
Children in Need	5,965	(278)	(235)	5,452
Groundworks	1,000	-	-	1,000
New Centre Project	-	517,670	-	517,670
	<u>6,965</u>	<u>517,392</u>	<u>(235)</u>	<u>524,122</u>
<b>TOTAL FUNDS</b>	<u>121,536</u>	<u>529,592</u>	<u>-</u>	<u>651,128</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 £
<b>Unrestricted funds</b>			
General fund	166,423	(154,223)	12,200
<b>Restricted funds</b>			
Children in Need	29,956	(30,234)	(278)
New Centre Project	517,670	-	517,670
	<u>547,626</u>	<u>(30,234)</u>	<u>517,392</u>
<b>TOTAL FUNDS</b>	<u>714,049</u>	<u>(184,457)</u>	<u>529,592</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.



**14. RESTRICTED FUND**

The current year has three restricted funds. Three funds were brought forward from last year, Children in Need, Groundworks and the Jordan Fund.

Grants in relation to Children in Need started in the previous year and have continued in the current year. These grants are restricted to providing therapy sessions to disabled children and costs have been allocated per a schedule prepared.

The Groundworks grant was restricted to creating a business plan for the next 1-3 years. At the year end the funds had yet to be utilised.

In the previous year grant money has been received from the Jordan Fund. This grant is restricted to the purchase of land and creation of a new riding school. Expenditure is paid directly by the grant giver and as such amounts "received" are recorded when expenditure is paid for by the grant giver. This is an ongoing project and as such more grant money has been "received".

Herefordshire Riding for the Disabled

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	22,276	24,804
Grants	51,634	551,025
	<hr/>	<hr/>
	73,910	575,829
 <b>Other trading activities</b>		
Other events income	1,408	-
 <b>Investment income</b>		
Deposit account interest	458	7
 <b>Charitable activities</b>		
Rider/driver income	46,601	15,836
	<hr/>	<hr/>
<b>Total incoming resources</b>	122,377	591,672
 <b>EXPENDITURE</b>		
 <b>Other trading activities</b>		
Bad debts	72	-
 <b>Charitable activities</b>		
Wages	55,109	51,945
Social security	-	26
Pensions	1,217	1,071
Insurance	3,350	3,430
Telephone	896	811
Postage and stationery	72	192
Advertising	3,610	245
Sundries	1,440	1,090
Feed	3,986	1,933
Veterinary costs	3,943	3,525
Farriery costs	1,355	1,180
Sub-contractors	7,712	5,629
Motor and travelling costs	-	203
Repairs and renewals	4,105	3,972
Cleaning and waste	348	787
Book-keeping	3,960	3,540
Depreciation of tangible fixed assets	4,057	5,072
Loss on sale of tangible fixed assets	1,084	(1,232)
Bank charges	75	147
	<hr/>	<hr/>
	96,319	83,566

This page does not form part of the statutory financial statements

Herefordshire Riding for the Disabled

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>2,100</u>	<u>2,400</u>
Total resources expended	<u>98,491</u>	<u>85,966</u>
Net income	<u>23,886</u>	<u>505,706</u>

This page does not form part of the statutory financial statements