

## MORPETH RDA

### TRUSTEES ANNUAL REPORT – April 2022 to March 2023

#### Charity name, registration number, address, and trustee names.

- Morpeth Group Riding for the Disabled (Morpeth RDA)
- Charity number 1123482
- Kirkley Hall Equine Centre Ponteland, Northumberland, NE20 0AQ
- Trustee names;

Carole Peters-Jones (CPJ)	Andrea Foote (AF)
Teresa Scott (TS)	Pauline Clegg (PC)
Georgie Simmons (GS)	Rhona Walton (RW)
Jonathan Peters-Jones (JPJ)	Martin Foote (MF)

#### Structure and details of how it is managed, including how it recruits trustees.

- Eight trustees with Co-Chair CPJ and AF. Treasurer TS and Secretary PC
- Meetings held every 6 – 8 weeks.
- Supported and governed through County, Regional and National RDA.
- Trustees invited to join Morpeth RDA based on key elements of the following; Previous RDA experience, Charity / Fundraising experience, Business experience, Horse welfare, Volunteer support. Trustees are elected after review by current Trustees.

#### Activities and objectives in the year.

We are a UK charity dedicated to improving the lives of children and adults with both developmental and physical disabilities in the North East of England.

Our horses and ponies provide therapy, achievement, and enjoyment. Riders experience 1000 beneficial movements every 10 minutes. Half an hour on a pony has huge benefits physically and mentally as well as being a great confidence booster – 90% of riders improve their confidence and self-esteem.

We provide life-changing experiences for disabled children and adults. Enriching the lives of disabled people with activities and interactions, helping develop skills, fitness, and opportunities for achievement.

#### Achievements and performance, including reporting on its public benefit.

- We currently offer up to 20 sessions a week – a session can accommodate up to 6 riders. Schools usually work on a half term rotation, which means that every 6 or 7 weeks they will bring a new group of riders. On average we have approximately 100 riders a week attending the Centre.
- The following schools and adult support centres attend every week.  
**Collingwood School and Media Arts College**, Stobhillgate, Morpeth, Northumberland, NE61 2HA  
**Northumberland Pupil Referral Unit**, Pitt Lane, Front Street, Seghill, Northumberland, NE23 7EB

**Parkside House School**, Station Road, Backworth, Tyne & Wear, NE27 0AB

**The Dales School**, Blythdale Site, Cowpen Road, Blyth, Northumberland, NE24 4RE

**Hexham Priory School**, Corbridge Road, Hexham, Northumberland, NE46 1UY

**Gibside School**, Shipcote Lane, Gateshead, Tyne and Wear, NE8 4JA

**Hadrian School**, Bertram Crescent, Newcastle upon Tyne, NE15 6PY

**Castle School**, Academy Road, Ashington, NE63 9FZ

**Thomas Bewick School**, Linhope Road, West Denton, Newcastle upon Tyne, NE5 2LW

**Tynedale Group** – Adult Support Centre, Hexham

- Event Success – (Measurable Benefits?)

Horse riding is a partnership with an animal, which also has to be respected and cared for. This partnership benefits all riders but particularly children and young people with communication and learning difficulties: RDA have developed a professional tracker tool which measures progress in six categories. The RDA tracker report shows:

74% improvement in physical ability

77% experienced greater confidence

75% improvement in enjoyment

65% greater willingness and ability to communicate

72% improvement in relationship building skills

78% improvement in horsemanship

For the children in the special schools we work with this improvement translates into an improvement in their ability to learn and develop in all areas of the schooling.

#### Financial review including any debts and details of your reserves policy (if applicable).

- Morpeth RDA has no debts.
- Reserves policy is to have a minimum 12 months funding in place at the end of every financial year.
- Our cash reserves (brought forward) from March 2022 was £21,415. This included £9564 of restricted / dedicated funds.
- Income for 2022 – 2023 was £40 745
- Expenditure for 2022 – 2023 was £22 398
- Notes. We increased our funding to enable the purchase of additional horses, given the age and condition of the current animals. Also, welfare (Vets fees and farrier costs) have increased in the last 18 months which will raise our required reserves levels as we move through the 2023 – 2024 financial year.

#### Funds held as a custodian trustee

- No funds held as a custodian trustee.



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**REGISTERED COMPANY NUMBER: 06528139 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1123482**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**MORPETH GROUP RIDING FOR THE DISABLED**

Greaves Grindle  
Chartered Accountants  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

**MORPETH GROUP RIDING FOR THE DISABLED**

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FOR THE YEAR ENDED 31 MARCH 2023**

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## **MORPETH GROUP RIDING FOR THE DISABLED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To provide the objects of the Riding for the Disabled Association incorporating Carriage Driving, a charity registered under charity number 244108 ("RDA") by providing disabled people with the opportunity to ride and/or carriage drive to benefit their health and well-being.

##### **Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and aims and in planning future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

**Morpeth Riding for the Disabled Association** is a charity focused on providing therapeutic horse riding lessons to people with developmental and physical disabilities as well seeking to improve the lives of those with mental health difficulties. During the period 2022/2023 we have worked hard to get lesson back to pre-covid level. We offered riding sessions on Mondays, Tuesdays, Thursdays and Fridays to over 100 regular users.

#### **FINANCIAL REVIEW**

##### **Financial position**

At 31 March 2023, the charity had an unrestricted general fund balance of £33,206, a designated fund balance of £4,961 and a restricted fund balance of £17,500.

##### **Reserves policy**

The trustees aim to ensure that the charity holds sufficient reserves to meet its annual running costs.

#### **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.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have made an assessment of the major risks facing the charity and are satisfied that there are policies in place to minimise these risks.

**MORPETH GROUP RIDING FOR THE DISABLED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

06528139 (England and Wales)

**Registered Charity number**

1123482

**Registered office**

Kirkley Hall  
Kirkley  
Ponteland  
Northumberland  
NE20 0AQ

**Trustees**

Ms M Macaulay (resigned 16.3.23)  
Mrs T A Scott  
Mrs P M Clegg (appointed 22.2.23)  
J Peters-Jones  
Mrs A J Foote (appointed 22.2.23)  
M P Foote (appointed 22.2.23)  
Ms R Walton (appointed 6.6.23)  
G I Simmons (appointed 6.6.23)  
Mrs C Peters-Jones  
Ms K Howard (resigned 6.6.23)

**Independent Examiner**

Jane Harvey F.C.A.  
Greaves Grindle  
Chartered Accountants  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

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



Mrs T A Scott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MORPETH GROUP RIDING FOR THE DISABLED**

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**Independent examiner's report to the trustees of Morpeth Group 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.



Jane Harvey F.C.A.

Greaves Grindle  
Chartered Accountants  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

Date: .....23/10/2023.....



**MORPETH GROUP RIDING FOR THE DISABLED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,046	16,165	31,211	2,228
<b>Charitable activities</b>					
Riding for the disabled		15	-	15	4
Other trading activities	2	9,519	-	9,519	4,577
Investment income	3	-	-	-	1
<b>Total</b>		<b>24,580</b>	<b>16,165</b>	<b>40,745</b>	<b>6,810</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,028	-	1,028	696
<b>Charitable activities</b>					
Riding for the disabled		16,955	4,415	21,370	13,100
<b>Total</b>		<b>17,983</b>	<b>4,415</b>	<b>22,398</b>	<b>13,796</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	6,597 (3,647)	11,750 3,647	18,347 -	(6,986) -
<b>Net movement in funds</b>		<b>2,950</b>	<b>15,397</b>	<b>18,347</b>	<b>(6,986)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		35,217	2,103	37,320	44,306
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>38,167</b>	<b>17,500</b>	<b>55,667</b>	<b>37,320</b>

The notes form part of these financial statements

**MORPETH GROUP RIDING FOR THE DISABLED**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	8,810	8,667	17,477	15,413
<b>CURRENT ASSETS</b>					
Debtors	9	-	-	-	1,104
Cash at bank and in hand		30,017	8,833	38,850	21,403
		<u>30,017</u>	<u>8,833</u>	<u>38,850</u>	<u>22,507</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(660)	-	(660)	(600)
<b>NET CURRENT ASSETS</b>		<u>29,357</u>	<u>8,833</u>	<u>38,190</u>	<u>21,907</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,167</u>	<u>17,500</u>	<u>55,667</u>	<u>37,320</u>
<b>NET ASSETS</b>		<u>38,167</u>	<u>17,500</u>	<u>55,667</u>	<u>37,320</u>
<b>FUNDS</b>	11				
Unrestricted funds				38,167	35,217
Restricted funds				17,500	2,103
<b>TOTAL FUNDS</b>				<u>55,667</u>	<u>37,320</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

- (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.

The notes form part of these financial statements

**MORPETH GROUP RIDING FOR THE DISABLED**

**BALANCE SHEET - continued  
31 MARCH 2023**

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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 23 October 2023 and were signed on its behalf by:

A handwritten signature in black ink, reading "T A Scott". The signature is written in a cursive, flowing style.

T A Scott - Trustee

The notes form part of these financial statements

## MORPETH GROUP RIDING FOR THE DISABLED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

##### **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.

Jumps and equipment	- 20% on reducing balance
Saddlery	- 20% on reducing balance
Tractor	- 20% on reducing balance

##### **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.

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	<u>9,519</u>	<u>4,577</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>-</u>	<u>1</u>

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

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

	2023	2022
	£	£
Depreciation - owned assets	<u>328</u>	<u>1,200</u>

**5. 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.

**6. EMPLOYEES**

The charity had no employees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,228	-	2,228
<b>Charitable activities</b>			
Riding for the disabled	4	-	4
Other trading activities	4,577	-	4,577
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<u>6,810</u>	<u>-</u>	<u>6,810</u>
<b>EXPENDITURE ON</b>			
Raising funds	696	-	696
<b>Charitable activities</b>			
Riding for the disabled	13,100	-	13,100

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>					
	Unrestricted funds £	Restricted funds £	Total funds £		
<b>Total</b>	13,796	-	13,796		
<b>NET INCOME/(EXPENDITURE)</b>	(6,986)	-	(6,986)		
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	42,203	2,103	44,306		
<b>TOTAL FUNDS CARRIED FORWARD</b>	35,217	2,103	37,320		
<b>8. TANGIBLE FIXED ASSETS</b>					
	Ponies £	Jumps and equipment £	Saddlery £	Tractor £	Totals £
<b>COST</b>					
At 1 April 2022	10,611	1,133	2,560	3,809	18,113
Additions	8,667	-	-	-	8,667
Disposals	-	(1,133)	-	(3,809)	(4,942)
Valuation adjustment	(3,111)	-	-	-	(3,111)
At 31 March 2023	16,167	-	2,560	-	18,727
<b>DEPRECIATION</b>					
At 1 April 2022	-	407	922	1,371	2,700
Charge for year	-	-	328	-	328
Eliminated on disposal	-	(407)	-	(1,371)	(1,778)
At 31 March 2023	-	-	1,250	-	1,250
<b>NET BOOK VALUE</b>					
At 31 March 2023	16,167	-	1,310	-	17,477
At 31 March 2022	10,611	726	1,638	2,438	15,413

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Gift aid receivable	-	1,104
	<u>          </u>	<u>          </u>

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

	2023	2022
	£	£
Accrued expenses	660	600
	<u>          </u>	<u>          </u>

**11. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	27,756	6,597	(1,147)	33,206
CJ Legacy designated fund	4,961	-	-	4,961
Ponies designated fund	2,500	-	(2,500)	-
	<u>35,217</u>	<u>6,597</u>	<u>(3,647)</u>	<u>38,167</u>
<b>Restricted funds</b>				
Championship fund	2,103	(3,250)	1,147	-
Ponies restricted fund	-	15,000	2,500	17,500
	<u>2,103</u>	<u>11,750</u>	<u>3,647</u>	<u>17,500</u>
<b>TOTAL FUNDS</b>	<u>37,320</u>	<u>18,347</u>	<u>-</u>	<u>55,667</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	24,580	(17,983)	6,597
<b>Restricted funds</b>			
Championship fund	1,165	(4,415)	(3,250)
Ponies restricted fund	15,000	-	15,000
	<u>16,165</u>	<u>(4,415)</u>	<u>11,750</u>
<b>TOTAL FUNDS</b>	<u>40,745</u>	<u>(22,398)</u>	<u>18,347</u>

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	37,242	(9,486)	27,756
CJ Legacy designated fund	4,961	-	4,961
Ponies designated fund	-	2,500	2,500
	<u>42,203</u>	<u>(6,986)</u>	<u>35,217</u>
<b>Restricted funds</b>			
Championship fund	2,103	-	2,103
	<u>2,103</u>	<u>-</u>	<u>2,103</u>
<b>TOTAL FUNDS</b>	<u><u>44,306</u></u>	<u><u>(6,986)</u></u>	<u><u>37,320</u></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	4,310	(13,796)	(9,486)
Ponies designated fund	2,500	-	2,500
	<u>6,810</u>	<u>(13,796)</u>	<u>(6,986)</u>
<b>TOTAL FUNDS</b>	<u><u>6,810</u></u>	<u><u>(13,796)</u></u>	<u><u>(6,986)</u></u>

**12. RELATED PARTY DISCLOSURES**

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



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**REGISTERED CHARITY NUMBER: 1123482**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
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**MORPETH GROUP RIDING FOR THE DISABLED**

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FOR THE YEAR ENDED 31 MARCH 2023**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To provide the objects of the Riding for the Disabled Association incorporating Carriage Driving, a charity registered under charity number 244108 ("RDA") by providing disabled people with the opportunity to ride and/or carriage drive to benefit their health and well-being.

##### **Public benefit**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

**Morpeth Riding for the Disabled Association** is a charity focused on providing therapeutic horse riding lessons to people with developmental and physical disabilities as well seeking to improve the lives of those with mental health difficulties. During the period 2022/2023 we have worked hard to get lesson back to pre-covid level. We offered riding sessions on Mondays, Tuesdays, Thursdays and Fridays to over 100 regular users.

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##### **Financial position**

At 31 March 2023, the charity had an unrestricted general fund balance of £33,206, a designated fund balance of £4,961 and a restricted fund balance of £17,500.

##### **Reserves policy**

The trustees aim to ensure that the charity holds sufficient reserves to meet its annual running costs.

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

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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.

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**MORPETH GROUP RIDING FOR THE DISABLED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

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**Registered Charity number**

1123482

**Registered office**

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Kirkley  
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**Trustees**

Ms M Macaulay (resigned 16.3.23)  
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Mrs P M Clegg (appointed 22.2.23)  
J Peters-Jones  
Mrs A J Foote (appointed 22.2.23)  
M P Foote (appointed 22.2.23)  
Ms R Walton (appointed 6.6.23)  
G I Simmons (appointed 6.6.23)  
Mrs C Peters-Jones  
Ms K Howard (resigned 6.6.23)

**Independent Examiner**

Jane Harvey F.C.A.  
Greaves Grindle  
Chartered Accountants  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

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



Mrs T A Scott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MORPETH GROUP RIDING FOR THE DISABLED**

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**Independent examiner's report to the trustees of Morpeth Group 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.



Jane Harvey F.C.A.

Greaves Grindle  
Chartered Accountants  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

Date: 23/10/2023

**MORPETH GROUP RIDING FOR THE DISABLED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,046	16,165	31,211	2,228
<b>Charitable activities</b>					
Riding for the disabled		15	-	15	4
Other trading activities	2	9,519	-	9,519	4,577
Investment income	3	-	-	-	1
<b>Total</b>		<b>24,580</b>	<b>16,165</b>	<b>40,745</b>	<b>6,810</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,028	-	1,028	696
<b>Charitable activities</b>					
Riding for the disabled		16,955	4,415	21,370	13,100
<b>Total</b>		<b>17,983</b>	<b>4,415</b>	<b>22,398</b>	<b>13,796</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	6,597 (3,647)	11,750 3,647	18,347 -	(6,986) -
<b>Net movement in funds</b>		<b>2,950</b>	<b>15,397</b>	<b>18,347</b>	<b>(6,986)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		35,217	2,103	37,320	44,306
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>38,167</b>	<b>17,500</b>	<b>55,667</b>	<b>37,320</b>

The notes form part of these financial statements

**MORPETH GROUP RIDING FOR THE DISABLED**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	8,810	8,667	17,477	15,413
<b>CURRENT ASSETS</b>					
Debtors	9	-	-	-	1,104
Cash at bank and in hand		30,017	8,833	38,850	21,403
		<u>30,017</u>	<u>8,833</u>	<u>38,850</u>	<u>22,507</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(660)	-	(660)	(600)
<b>NET CURRENT ASSETS</b>		<u>29,357</u>	<u>8,833</u>	<u>38,190</u>	<u>21,907</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,167</u>	<u>17,500</u>	<u>55,667</u>	<u>37,320</u>
<b>NET ASSETS</b>		<u>38,167</u>	<u>17,500</u>	<u>55,667</u>	<u>37,320</u>
<b>FUNDS</b>	11				
Unrestricted funds				38,167	35,217
Restricted funds				17,500	2,103
<b>TOTAL FUNDS</b>				<u>55,667</u>	<u>37,320</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

- (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.

The notes form part of these financial statements

**MORPETH GROUP RIDING FOR THE DISABLED**

**BALANCE SHEET - continued  
31 MARCH 2023**

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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 23 October 2023 and were signed on its behalf by:

A handwritten signature in black ink, reading "T. A. Scott". The signature is written in a cursive style with a large initial 'T' and 'S'.

T A Scott - Trustee

The notes form part of these financial statements



## MORPETH GROUP RIDING FOR THE DISABLED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 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.

##### **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.

Jumps and equipment	- 20% on reducing balance
Saddlery	- 20% on reducing balance
Tractor	- 20% on reducing balance

##### **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.

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	£	£
Fundraising events	<u>9,519</u>	<u>4,577</u>

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	£	£
Deposit account interest	<u>-</u>	<u>1</u>

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

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

	<b>2023</b>	<b>2022</b>
	£	£
Depreciation - owned assets	<u>328</u>	<u>1,200</u>

**5. 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.

**6. EMPLOYEES**

The charity had no employees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,228	-	2,228
<b>Charitable activities</b>			
Riding for the disabled	4	-	4
Other trading activities	4,577	-	4,577
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<u>6,810</u>	<u>-</u>	<u>6,810</u>
<b>EXPENDITURE ON</b>			
Raising funds	696	-	696
<b>Charitable activities</b>			
Riding for the disabled	13,100	-	13,100

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

7.

COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
Total	13,796	-	13,796
NET INCOME/(EXPENDITURE)	(6,986)	-	(6,986)
RECONCILIATION OF FUNDS			
Total funds brought forward	42,203	2,103	44,306
TOTAL FUNDS CARRIED FORWARD	35,217	2,103	37,320

8.

	Ponies £	Jumps and equipment £	Saddlery £	Tractor £	Totals £
COST					
At 1 April 2022	10,611	1,133	2,560	3,809	18,113
Additions	8,667	-	-	-	8,667
Disposals	-	(1,133)	-	(3,809)	(4,942)
Valuation adjustment	(3,111)	-	-	-	(3,111)
At 31 March 2023	16,167	-	2,560	-	18,727
DEPRECIATION					
At 1 April 2022	-	407	922	1,371	2,700
Charge for year	-	-	328	-	328
Eliminated on disposal	-	(407)	-	(1,371)	(1,778)
At 31 March 2023	-	-	1,250	-	1,250
NET BOOK VALUE					
At 31 March 2023	16,167	-	1,310	-	17,477
At 31 March 2022	10,611	726	1,638	2,438	15,413

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Gift aid receivable	-	1,104
	<u>          </u>	<u>          </u>

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

	2023	2022
	£	£
Accrued expenses	660	600
	<u>          </u>	<u>          </u>

**11. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	27,756	6,597	(1,147)	33,206
CJ Legacy designated fund	4,961	-	-	4,961
Ponies designated fund	2,500	-	(2,500)	-
	<u>35,217</u>	<u>6,597</u>	<u>(3,647)</u>	<u>38,167</u>
<b>Restricted funds</b>				
Championship fund	2,103	(3,250)	1,147	-
Ponies restricted fund	-	15,000	2,500	17,500
	<u>2,103</u>	<u>11,750</u>	<u>3,647</u>	<u>17,500</u>
<b>TOTAL FUNDS</b>	<u>37,320</u>	<u>18,347</u>	<u>-</u>	<u>55,667</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	24,580	(17,983)	6,597
<b>Restricted funds</b>			
Championship fund	1,165	(4,415)	(3,250)
Ponies restricted fund	15,000	-	15,000
	<u>16,165</u>	<u>(4,415)</u>	<u>11,750</u>
<b>TOTAL FUNDS</b>	<u>40,745</u>	<u>(22,398)</u>	<u>18,347</u>

**MORPETH GROUP RIDING FOR THE DISABLED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	37,242	(9,486)	27,756
CJ Legacy designated fund	4,961	-	4,961
Ponies designated fund	-	2,500	2,500
	<u>42,203</u>	<u>(6,986)</u>	<u>35,217</u>
<b>Restricted funds</b>			
Championship fund	2,103	-	2,103
	<u>2,103</u>	<u>-</u>	<u>2,103</u>
<b>TOTAL FUNDS</b>	<u><u>44,306</u></u>	<u><u>(6,986)</u></u>	<u><u>37,320</u></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	4,310	(13,796)	(9,486)
Ponies designated fund	2,500	-	2,500
	<u>6,810</u>	<u>(13,796)</u>	<u>(6,986)</u>
<b>TOTAL FUNDS</b>	<u><u>6,810</u></u>	<u><u>(13,796)</u></u>	<u><u>(6,986)</u></u>

**12. RELATED PARTY DISCLOSURES**

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