

EAST PARK RDA

England & Wales · Charity number 1168147

Details

Status Registered

Legal form CIO

Registered 2016-07-11

Register [View on the Charity Commission register](#)

Contact

Address 6 Clayton Mead
Godstone
Surrey
RH9 8NX

Phone 01883740276

Email info@eastparkrda.org.uk

Website www.eastparkrda.org.uk

Activities

Objects: TO PROMOTE THE OBJECTS OF THE RIDING FOR THE DISABLED ASSOCIATION INCORPORATING CARRIAGE DRIVING A CHARITY REGISTERED UNDER CHARITY NUMBER 244108 ("THE ASSOCIATION") BY PROVIDING DISABLED PEOPLE WITH THE OPPORTUNITY TO RIDE AND/OR TO CARRIAGE DRIVE TO BENEFIT THEIR HEALTH AND WELL BEING IN THE CRAWLEY & DISTRICT AREA

Activities: East Park RDA provides riding lessons for children and young adults with physical or learning disabilities from local schools in Surrey and West Sussex. We run 8 sessions per week during term time ,with 6 children per session ,giving 48 children a week a chance to enjoy the benefits that riding brings to the disabled.The charity was founded in February.1999 under reg.no.1074259 .

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** People With Disabilities

Geography

- East Sussex
- Surrey
- West Sussex

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £29,635 | £37,836 | - | - |
| 2024-03-31 | £26,256 | £33,240 | - | - |
| 2023-03-31 | £45,686 | £42,043 | - | - |
| 2022-03-31 | £22,188 | £30,880 | - | - |
| 2021-03-31 | £12,750 | £23,156 | - | - |

Trustees

| Name | Role | Appointed |
|--|-------|------------|
| JAMES ANTHONY CARRINGTON BAXTER | Chair | 2016-04-11 |
| ANNIE APPLEYARD | | 2016-04-11 |
| Frances Barbara Down | | 2022-11-09 |
| KATIE GIDDINGS | | 2016-04-11 |
| SALLY-ANNE O'NEILL | | 2016-04-11 |
| WILLIAM ALEXANDER CHINA | | 2016-04-11 |

EAST PARK RDA

England & Wales - Charity number 1168147

Accounts

EAST PARK RIDING FOR THE DISABLED
REPORT AND ACCOUNTS
YEAR ENDED 31ST MARCH 2025

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EAST PARK RIDING FOR THE DISABLED
GENERAL INFORMATION
YEAR ENDED 31ST MARCH 2025

CHARITY REGISTERED NUMBER 1168147

| | | |
|-----------|--|------------------------------------|
| COMMITTEE | Mr James Baxter Mrs Frances Down Miss Anne Appleyard Mr William China Ms Sally O'Neill Mrs Katie Giddings | Chairman Treasurer Secretary |
|-----------|--|------------------------------------|

| | |
|---------|---|
| ADDRESS | 6 Clayton Mead Godstone Surrey RH9 8NX |
|---------|---|

| | |
|----------------------|--|
| INDEPENDENT EXAMINER | Aidan Smyth Peter Hodgson & Co Chartered Accountants Shadwell House 65 Lower Green Road Tunbridge Wells Kent TN4 8TW |
|----------------------|--|

| | |
|---------|-------------------|
| BANKERS | Barclays Bank Plc |
|---------|-------------------|

EAST PARK RIDING FOR THE DISABLED
TRUSTEES ANNUAL REPORT
YEAR ENDED 31ST MARCH 2025

East Park Riding for the Disabled is a Charitable Incorporated Organisation registered with the Charity Commissioners (No. 1168147) and also known as East Park RDA and East Park RDA Group.

The Report and Financial Statements have been prepared in compliance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102.

Objectives and Activities

The objects of the Charitable Incorporated Organisation are to promote 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 to carriage drive to benefit their health and well-being in the Surrey and Sussex areas.

Public Benefit

In setting objectives and planning activities, the Trustees have complied with the duty in section 17(5) of the 2011 Charities Act and have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and Performance

The charity organises riding sessions for disabled children from four schools in the local area. 30 children ride each week during term-time. The charity also organises carriage driving sessions for disabled children and adults.

Financial Review

During the year the Group had unrestricted net expenditure of £9,622 (2024 – net expenditure £4,149). Net income from the restricted fund totalled £1,421 (2024 - net expenditure £2,835). The value of the unrestricted net assets as at 31st March 2025 is £29,072 (2024 - £38,694). The value of the restricted net assets as at 31st March 2025 is £17,000 (2024 - £15,579).

Reserves Policy

The reserves policy is to maintain reserves enough to keep the charity in operation for twelve months should income streams become unviable.

Structure, Governance and Management

The charity is governed by a Constitution dated 11th April 2016. The Trust is administered by a Trustees Committee comprising a Chairman, Secretary, Treasurer and other Trustees who were appointed at the time the CIO was set up. Trustees were appointed by personal recommendation with reference to relevant technical, financial and administrative skills. Trustees are trained according to RDA guidelines and no remuneration is paid to any Trustee.

The Committee meets four times per year and all relevant decisions are made at these meetings.

Reference and Administrative Information

The Trustees who served during the year to 31st March 2025 were: Mr James Baxter, Chairman; Miss Anne Appleyard, Secretary; Mrs Frances Down, Treasurer, Mr William China; Ms Sally O'Neill; Mrs Katie Giddings.

Charity Registration number: 1168147

Principal office: 6 Clayton Mead, Godstone, Surrey, RH9 8NX .

Risk Management

The Trustees are responsible for management of risks faced by the Charity. The Trustees considered that the charity is not exposed to major risks as it had no continuous commitments such as employees or maintaining property.

Trustees' Responsibilities

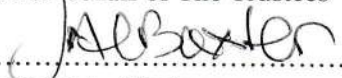
The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of The Trustees


.....
James Baxter – Chairman


.....
Frances Down – Treasurer

Approved by the Trustees on: 26/8/2025

East Park Riding For The Disabled

Independent Examiner's Report to the Trustees of The East Park Riding For The Disabled

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of The East Park Riding For The Disabled ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed 

Date 26/8/2025


For and on behalf of Peter Hodgson & Co
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent TN4 8TW

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL POSITION
AS AT 31st MARCH 2025

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible Assets | 1 | 14,524 | 13,222 |
| | | | |
| CURRENT ASSETS AND CURRENT LIABILITIES | | | |
| Cash at bank and in hand | | 28,278 | 37,609 |
| Debtors | 6 | 7,595 | 11,400 |
| Creditors | 7 | <u>(4,325)</u> | <u>(7,958)</u> |
| NET CURRENT ASSETS | | <u>31,548</u> | <u>41,051</u> |
| NET ASSETS | | <u>46,072</u> | <u>54,273</u> |
| | | | |
| GENERAL FUND | | | |
| Unrestricted | | 29,072 | 38,694 |
| Restricted | 8 | <u>17,000</u> | <u>15,579</u> |
| Total | | <u>46,072</u> | <u>54,273</u> |

Approved by the Board of Trustees on and signed on its behalf by

 James Baxter - Chairman

 Frances Down - Treasurer

Date: 26/8/2025
Charity Registered Number: 1168147

The notes on pages 7 to 11 form part of these accounts.

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2025

| | | 2025 | | 2024 | |
|-------------------------------------|--------------|---------------------------|-------------------------|--------------------|-------------------------------|
| | <u>Notes</u> | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> | <u>Prior Year Total Funds</u> |
| Income | | £ | £ | £ | £ |
| Donations and legacies | | 7,160 | 3,635 | 10,795 | 13,081 |
| Charitable activities | | 12,180 | - | 12,180 | 12,875 |
| Investments | | 360 | - | 360 | 300 |
| Grants | | - | 6,300 | 6,300 | - |
| Total | 2 | 19,700 | 9,935 | 29,635 | 26,256 |
| Expenditure on: | | | | | |
| Charitable activities | 3 | 29,322 | 8,514 | 37,836 | 33,240 |
| Total | | 29,322 | 8,514 | 37,836 | 33,240 |
| Net income/(expenditure) | | (9,622) | 1,421 | (8,201) | (6,984) |
| Reconciliation of funds | | | | | |
| Funds at 1 st April 2024 | | 38,694 | 15,579 | 54,273 | 61,257 |
| Net movement in funds | | (9,622) | 1,421 | (8,201) | (6,984) |
| Total funds carried forward | | 29,072 | 17,000 | 46,072 | 54,273 |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2025

ACCOUNTING POLICIES

- a) **Basis of Preparation of Financial Statements**
The financial statements are prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements are prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102, Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.
- b) **Taxation**
East Park Riding for the Disabled Association is a registered charitable incorporated organisation under the main RDA Association and is therefore exempt from taxation on its income and gains.

VAT is not recoverable by the Charity and as such is included in costs where charged.
- c) **Income Recognition**
Donations and grants are recognised where there is evidence of the entitlement to the gift, receipt is probable and the amount can be measured reliably.

The value of services provided by volunteers have not been included in these accounts. Revenue from the riding school is recognised once the performance of the service has been provided. Income received in advance of the provision of the service is deferred until the service has been provided.

Legacies are accounted for when a distribution is received or if earlier, if it is considered probable, the amount can be reliably measured and the charity has received notification that a distribution is to be made.
- d) **The Charity has taken advantage of the size criteria and has not produced a cash flow statement. The accounts cover the individual entity. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.**
- e) **Management and Administration Expenditure**
Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.
- f) **Resources Expended**
Expenditure is included on an accruals basis. Grants payable are charged in the year when the offer is conveyed to the recipient, such grants being recognized as expenditure when any conditions attaching are fulfilled.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2025

- g) Fixed Assets and Depreciation
Fixed Assets are initially recorded at cost. Assets are depreciated over their estimated useful economic lives on a straight line basis as follows:
- | | |
|-----------|----------------------|
| Buildings | 10% or 20% per annum |
| Ponies | 15% per annum |
| Equipment | 10% or 20% per annum |
| Carriage | 10% per annum |
- h) Debtors
Debtors are measured at the recoverable amount.
- i) Going Concern
The Statement of Financial Position shows a net asset position of £46,072 as at 31 March 2025. For this reason the trustees of the charity believe that the organisation should be in a position to continue in operational existence for the foreseeable future and have prepared the accounts on a going concern basis.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2025

| 1. <u>FIXED ASSETS</u> | <u>Buildings</u> | <u>Ponies</u> | <u>Equipment</u> | <u>Carriage</u> | <u>Total</u> |
|---|-------------------------|----------------------|-------------------------|------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Cost at 1 st April 2024 | 47,837 | 15,735 | 11,010 | 15,863 | 90,445 |
| Disposals | | (3,000) | | | (3,000) |
| Additions | - | 8,878 | 734 | - | 9,612 |
| Cost at 31 st March 2025 | <u>47,837</u> | <u>21,613</u> | <u>11,744</u> | <u>15,863</u> | <u>97,057</u> |
| Depreciation at 1 st April 2024 | 43,520 | 11,110 | 8,319 | 14,274 | 77,223 |
| Depreciation on disposal | | (3,000) | | | (3,000) |
| Charge for the year | 4,317 | 1,637 | 767 | 1,589 | 8,310 |
| Depreciation at 31 st March 2025 | <u>47,837</u> | <u>9,747</u> | <u>9,086</u> | <u>15,863</u> | <u>82,533</u> |
| Book Value 31 st March 2025 | 0 | 11,866 | 2,658 | 0 | 14,524 |
| Book Value 31 st March 2024 | <u>4,317</u> | <u>4,625</u> | <u>2,691</u> | <u>1,589</u> | <u>13,222</u> |

| 2. <u>INCOMING RESOURCES</u> | 2025 | | 2024 | |
|--|--------------|---------------|--------------|---------------|
| | £ | | £ | |
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Donations | 3,635 | 4,628 | 3,600 | 3,472 |
| Riding Fees | - | 12,180 | | 12,520 |
| Carriage driving | | - | | 355 |
| Subscriptions (Donations and Legacies) | - | - | | 4,030 |
| Interest | - | 360 | | 300 |
| Grant | 6,300 | - | | - |
| Gift in kind | - | 1,575 | | 1,100 |
| Gift Aid (Donations and Legacies) | - | 957 | | 879 |
| | <u>9,935</u> | <u>19,700</u> | <u>3,600</u> | <u>22,656</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2025

| 3. <u>CHARITABLE ACTIVITIES</u> | 2025 | | 2024 | |
|--|--------------|---------------|--------------|---------------|
| | £ | | £ | |
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Veterinary Fees | - | 3,579 | - | 955 |
| Pony Hire & Livery | - | 12,180 | - | 12,520 |
| Insurance | - | 5,824 | - | 4,934 |
| Farrier | - | 2,500 | - | 3,115 |
| Riding Instructors Costs | - | 3,700 | - | 3,800 |
| Riding Lesson fund | 933 | - | - | - |
| Sundry Expenses | - | 810 | - | 509 |
| Depreciation/Impairment | 7,581 | 729 | 6,435 | 972 |
| | <u>8,514</u> | <u>29,322</u> | <u>6,435</u> | <u>26,805</u> |

4. **MANAGEMENT OF THE CHARITY AND TRANSACTIONS WITH TRUSTEES**

The Trustees were the key management personnel for the charity.

Under an Agreement dated 17th January 2018, Littlebrook Equestrian Centre act as the base for the Group and they stable, feed and manage the welfare of the Group's horses and ponies. Sally O'Neill is a partner in Littlebrook and also a Trustee of the Group. During the year Littlebrook was paid the sum of £ 12,180 (2024 - £12,520). During the year Littlebrook was paid riding instructors fees of £25 (2024 - £800). All transactions with trustees are deemed to be at fair market value.

The asset of the Group's stable block is situated on land owned by Littlebrook Equestrian Centre. No rent is paid by the Group to Littlebrook.

The total value of expenses reimbursed to trustees in the year amounted to £nil (2024 - £nil). There were no direct donations from trustees during the year.

5. **CAPITAL COMMITMENTS, CONTINGENT LIABILITIES AND SIGNIFICANT POST BALANCE SHEET EVENTS**

At the balance sheet date, the Trust had commitments of £Nil (2024 - £Nil) to capital expenditure not incorporated in these accounts.

There were no contingent liabilities or significant post balance sheet events to disclose.

6. **DEBTORS**

| | 2025 | 2024 |
|----------------|--------------|---------------|
| | £ | £ |
| Trade debtors | 3,453 | 6,220 |
| Sundry debtors | 1,304 | 3,370 |
| Prepayments | <u>2,838</u> | <u>1,810</u> |
| Total | <u>7,595</u> | <u>11,400</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2025

7. CREDITORS

| | 2025 | 2024 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Hire of Ponies | 3,220 | 5,520 |
| Income from schools in advance | 280 | - |
| Instructor's Fees | 700 | 800 |
| Accruals | 125 | 1,209 |
| Sundry expenses | <u>0</u> | <u>429</u> |
| Total | <u>4,325</u> | <u>7,958</u> |

8. ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

| | <u>Balance as at</u> <u>1st April</u> <u>2024</u> | <u>Incoming</u> <u>Resources</u> | <u>Resources</u> <u>Expended</u> | <u>Balance as at</u> <u>31st March</u> <u>2025</u> |
|--------------------------------|---|---|---|--|
| | £ | £ | £ | £ |
| Stable Block Fund | 4,317 | - | 4,317 | 0 |
| Carriage Driving Fund | 1,990 | - | 1,588 | 402 |
| Carriage Driving Training Fund | 665 | - | - | 665 |
| Saddles Fund | 931 | 452 | 242 | 1,141 |
| Equipment Fund | 1,242 | - | 86 | 1,156 |
| Pony Fund | 6,434 | 6,048 | 1,348 | 11,134 |
| School Lessons Fund | 0 | 3,435 | 933 | 2,502 |
| | <u>15,579</u> | <u>9,935</u> | <u>8,514</u> | <u>17,000</u> |

The balance on the Stable Block Fund is represented by the fixed asset stable building.

The balance on the Carriage Driving Fund is represented by the fixed asset "Carriage" at net book value of £0, two ponies with a net book value of £0, plus cash at bank of £402.

The balance on the Carriage Driving Training Fund is represented by cash at bank of £665..

The Equipment Fund is represented by a fixed asset at net book value of £514 and cash at bank of £642.

The Saddles Fund is represented by saddles and bridles with a net book value of £1,126 and cash at bank of £15.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2025

Note 8 – Continued

The Pony Fund is represented by two ponies with a net book value of £10,365 and cash at bank of £769.

School Lesson Fund is represented by cash at bank of £2,502.

Stable Block Fund

To construct and maintain the stable building donated to the charity.

Carriage Driving Fund

To maintain the driving carriage donated to the charity.

Carriage Driving Training Fund

To provide for the training of instructors to teach disabled persons to drive the carriage.

Saddles Fund

To provide new saddles and bridles.

Equipment Fund

To provide new equipment.

Pony Fund

To provide for the purchase of a new pony.

School Lesson Fund

To provide lesson funding to a designated school for a period of three school terms

EAST PARK RDA

England & Wales - Charity number 1168147

Accounts

EAST PARK RIDING FOR THE DISABLED
REPORT AND ACCOUNTS
YEAR ENDED 31st MARCH 2024

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EAST PARK RIDING FOR THE DISABLED
GENERAL INFORMATION
YEAR ENDED 31ST MARCH 2024

CHARITY REGISTERED NUMBER 1168147

| | | |
|-----------|--|------------------------------------|
| COMMITTEE | Mr James Baxter Mrs Frances Down Miss Anne Appleyard Mr William China Ms Sally O'Neill Mrs Katie Giddings | Chairman Treasurer Secretary |
|-----------|--|------------------------------------|

| | |
|---------|---|
| ADDRESS | 6 Clayton Mead Godstone Surrey RH9 8NX |
|---------|---|

| | |
|----------------------|--|
| INDEPENDENT EXAMINER | Aidan Smyth Peter Hodgson & Co Chartered Accountants Shadwell House 65 Lower Green Road Tunbridge Wells Kent TN4 8TW |
|----------------------|--|

| | |
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| BANKERS | Barclays Bank Plc |
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EAST PARK RIDING FOR THE DISABLED
TRUSTEES ANNUAL REPORT
YEAR ENDED 31ST MARCH 2024

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The Report and Financial Statements have been prepared in compliance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102.

Objectives and Activities

The objects of the Charitable Incorporated Organisation are to promote 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 to carriage drive to benefit their health and well-being in the Surrey and Sussex areas.

Public Benefit

In setting objectives and planning activities, the Trustees have complied with the duty in section 17(5) of the 2011 Charities Act and have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and Performance

The charity organises riding sessions for disabled children from three schools in the local area. 30 children ride each week during term-time. The charity also organises carriage driving sessions for disabled children and adults.

Financial Review

During the year the Group had unrestricted net expenditure of £4,149 (2023 – net income £9,052). Net expenditure from the restricted fund totalled £2,835 (2023 - £5,409). The value of the unrestricted net assets as at 31st March 2024 is £38,694 (2023 - £42,843). The value of the restricted net assets as at 31st March 2024 is £15,579 (2023 - £18,414).

Reserves Policy

The reserves policy is to maintain reserves enough to keep the charity in operation for twelve months should income streams become unviable.

Structure, Governance and Management

The charity is governed by a Constitution dated 11th April 2016. The Trust is administered by a Trustees Committee comprising a Chairman, Secretary, Treasurer and other Trustees who were appointed at the time the CIO was set up. Trustees were appointed by personal recommendation with reference to relevant technical, financial and administrative skills. Trustees are trained according to RDA guidelines and no remuneration is paid to any Trustee.

The Committee meets four times per year and all relevant decisions are made at these meetings.

Reference and Administrative Information

The Trustees who served during the year to 31st March 2024 were: Mr James Baxter, Chairman; Miss Anne Appleyard, Secretary; Mrs Frances Down, Treasurer, Mr William China; Ms Sally O'Neill; Mrs Katie Giddings.

Charity Registration number: 1168147

Principal office: 6 Clayton Mead, Godstone, Surrey, RH9 8NX .

Risk Management

The Trustees are responsible for management of risks faced by the Charity. The Trustees considered that the charity is not exposed to major risks as it had no continuous commitments such as employees or maintaining property.

Trustees' Responsibilities


The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
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Signed on behalf of The Trustees


.....
James Baxter – Chairman


.....
Frances Down – Treasurer

Approved by the Trustees on: *3rd September 2024*

East Park Riding For The Disabled

Independent Examiner's Report to the Trustees of The East Park Riding For The Disabled

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The East Park Riding For The Disabled ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed 


Date 12/9/2024.

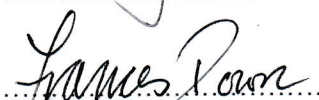
For and on behalf of Peter Hodgson & Co
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent TN4 8TW

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL POSITION
AS AT 31st MARCH 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|---------------|
| FIXED ASSETS | | | |
| Tangible Assets | 1 | 13,222 | 20,629 |
| CURRENT ASSETS AND CURRENT LIABILITIES | | | |
| Cash at bank and in hand | | 37,609 | 33,534 |
| Debtors | 6 | 11,400 | 7,491 |
| Creditors | 7 | <u>(7,958)</u> | <u>(397)</u> |
| NET CURRENT ASSETS | | <u>41,051</u> | <u>40,628</u> |
| NET ASSETS | | <u>54,273</u> | <u>61,257</u> |
| GENERAL FUND | | | |
| Unrestricted | | 38,694 | 42,843 |
| Restricted | 8 | <u>15,579</u> | <u>18,414</u> |
| Total | | <u>54,273</u> | <u>61,257</u> |

Approved by the Board of Trustees on and signed on its behalf by


 James Baxter- Chairman


 Frances Down - Treasurer

Date: *3rd September 2024*
 Charity Registered Number: 1168147

The notes on pages 7 to 11 form part of these accounts.

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2024

| | | 2024 | | | 2023 |
|-------------------------------------|--------------|---------------------------|-------------------------|--------------------|-------------------------------|
| | <u>Notes</u> | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> | <u>Prior Year Total Funds</u> |
| Income | | £ | £ | £ | £ |
| Donations and legacies | | 9,481 | 3,600 | 13,081 | 30,014 |
| Charitable activities | | 12,875 | - | 12,875 | 15,520 |
| Investments | | 300 | - | 300 | 52 |
| Grants | | - | - | - | 100 |
| Total | 2 | <u>22,656</u> | <u>3,600</u> | <u>26,256</u> | <u>45,686</u> |
| Expenditure on: | | | | | |
| Charitable activities | 3 | 26,805 | 6,435 | 33,240 | 42,043 |
| Total | | <u>26,805</u> | <u>6,435</u> | <u>33,240</u> | <u>42,043</u> |
| Net income/(expenditure) | | <u>(4,149)</u> | <u>(2,835)</u> | <u>(6,984)</u> | <u>3,643</u> |
| Reconciliation of funds | | | | | |
| Funds at 1 st April 2023 | | 42,843 | 18,414 | 61,257 | 57,614 |
| Net movement in funds | | (4,149) | (2,835) | (6,984) | 3,643 |
| Total funds carried forward | | <u>38,694</u> | <u>15,579</u> | <u>54,273</u> | <u>61,257</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2024

ACCOUNTING POLICIES

- a) **Basis of Preparation of Financial Statements**
The financial statements are prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements are prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102, Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.
- b) **Taxation**
East Park Riding for the Disabled Association is a registered charitable incorporated organisation under the main RDA Association and is therefore exempt from taxation on its income and gains.

VAT is not recoverable by the Charity and as such is included in costs where charged.
- c) **Income Recognition**
Donations and grants are recognised where there is evidence of the entitlement to the gift, receipt is probable and the amount can be measured reliably.

The value of services provided by volunteers have not been included in these accounts. Revenue from the riding school is recognised once the performance of the service has been provided. Income received in advance of the provision of the service is deferred until the service has been provided.

Legacies are accounted for when a distribution is received or if earlier, if it is considered probable, the amount can be reliably measured and the charity has received notification that a distribution is to be made.
- d) **The Charity has taken advantage of the size criteria and has not produced a cash flow statement. The accounts cover the individual entity. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.**
- e) **Management and Administration Expenditure**
Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.
- f) **Resources Expended**
Expenditure is included on an accruals basis. Grants payable are charged in the year when the offer is conveyed to the recipient, such grants being recognized as expenditure when any conditions attaching are fulfilled.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2024

- g) Fixed Assets and Depreciation
Fixed Assets are initially recorded at cost. Assets are depreciated over their estimated useful economic lives on a straight line basis as follows:
- | | |
|-----------|----------------------|
| Buildings | 10% or 20% per annum |
| Ponies | 15% per annum |
| Equipment | 10% or 20% per annum |
| Carriage | 10% per annum |
- h) Debtors
Debtors are measured at the recoverable amount.
- i) Going Concern
The Statement of Financial Position shows a net asset position of £54,273 as at 31 March 2024. For this reason the trustees of the charity believe that the organisation should be in a position to continue in operational existence for the foreseeable future and have prepared the accounts on a going concern basis.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2024

| 1. <u>FIXED ASSETS</u> | <u>Buildings</u> £ | <u>Ponies</u> £ | <u>Equipment</u> £ | <u>Carriage</u> £ | <u>Total</u> £ |
|---|------------------------------|---------------------------|------------------------------|-----------------------------|--------------------------|
| Cost at 1 st April 2023 | 47,837 | 16,235 | 11,010 | 15,863 | 90,945 |
| Disposals | | (5,500) | | | (5,500) |
| Additions | - | 5,000 | - | - | 5,000 |
| Cost at 31 st March 2024 | <u>47,837</u> | <u>15,735</u> | <u>11,010</u> | <u>15,863</u> | <u>90,445</u> |
| Depreciation at 1 st April 2023 | 39,336 | 11,010 | 7,282 | 12,688 | 70,316 |
| Depreciation on disposal | | (275) | | | (275) |
| Charge for the year | 4,184 | 375 | 1,037 | 1,586 | 7,182 |
| Depreciation at 31 st March 2024 | <u>43,520</u> | <u>11,110</u> | <u>8,319</u> | <u>14,274</u> | <u>77,223</u> |
| Book Value 31 st March 2024 | <u>4,317</u> | <u>4,625</u> | <u>2,691</u> | <u>1,589</u> | <u>13,222</u> |
| Book Value 31 st March 2023 | <u>8,501</u> | <u>5,225</u> | <u>3,728</u> | <u>3,175</u> | <u>20,629</u> |

| 2. <u>INCOMING RESOURCES</u> | 2024 £ | | 2023 £ | |
|--|------------------|---------------|------------------|---------------|
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Donations | 3,600 | 3,472 | 1,500 | 21,368 |
| Riding Fees | - | 12,520 | - | 15,520 |
| Carriage driving | | 355 | | - |
| Subscriptions (Donations and Legacies) | - | 4,030 | - | 1,814 |
| Interest | - | 300 | - | 52 |
| Grant | - | - | - | 100 |
| Gift in kind | - | 1,100 | - | 4,300 |
| Gift Aid (Donations and Legacies) | - | 879 | - | 1,032 |
| | <u>3,600</u> | <u>22,656</u> | <u>1,500</u> | <u>44,186</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2024

| 3. <u>CHARITABLE ACTIVITIES</u> | 2024 | | 2023 | |
|--|--------------|---------------|--------------|---------------|
| | £ | | £ | |
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Veterinary Fees | - | 955 | - | 2,857 |
| Pony Hire & Livery | - | 12,520 | - | 15,520 |
| Insurance | - | 4,934 | - | 5,485 |
| Farrier | - | 3,115 | - | 2,865 |
| Riding Instructors Costs | - | 3,800 | - | 5,990 |
| Sundry Expenses | - | 509 | - | 1,271 |
| Depreciation/Impairment | 6,435 | 972 | 6,909 | 1,146 |
| | <u>6,435</u> | <u>26,805</u> | <u>6,909</u> | <u>35,134</u> |

4. **MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

The Trustees were the key management personnel for the charity.

Under an Agreement dated 17th January 2018, Littlebrook Equestrian Centre act as the base for the Group and they stable, feed and manage the welfare of the Group's horses and ponies. Sally O'Neill is a partner in Littlebrook and also a Trustee of the Group. During the year Littlebrook was paid the sum of £12,520 (2023 - £15,520). During the year Littlebrook was paid riding instructors fees of £800 (2023 - £1,690).

The asset of the Group's stable block is situated on land owned by Littlebrook Equestrian Centre. No rent is paid by the Group to Littlebrook.

There were no direct donations from trustees during the year.

5. **CAPITAL COMMITMENTS, CONTINGENT LIABILITIES AND SIGNIFICANT POST BALANCE SHEET EVENTS**

At the balance sheet date, the Trust had commitments of £Nil (2023 - £Nil) to capital expenditure not incorporated in these accounts.

There were no contingent liabilities or significant post balance sheet events to disclose.

6. **DEBTORS**

| | 2024 | 2023 |
|----------------|---------------|--------------|
| | £ | £ |
| Trade debtors | 6,220 | 6,530 |
| Sundry debtors | 3,370 | 550 |
| Prepayments | <u>1,810</u> | <u>411</u> |
| Total | <u>11,400</u> | <u>7,491</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2024

7. CREDITORS

| | 2024 | 2023 |
|-------------------|--------------|-------------|
| | £ | £ |
| Hire of Ponies | 5,520 | - |
| Veterinary Fees | - | 397 |
| Instructor's Fees | 800 | - |
| Accruals | 1,209 | - |
| Sundry expenses | <u>429</u> | <u>-</u> |
| Total | <u>7,958</u> | <u>397</u> |

8. ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

| | <u>Balance as at</u> | <u>Incoming</u> | <u>Resources</u> | <u>Balance as at</u> |
|--------------------------------|------------------------------------|-------------------------|-------------------------|-------------------------------------|
| | <u>1st April</u> | <u>Resources</u> | <u>Expended</u> | <u>31st March</u> |
| | <u>2023</u> | | | <u>2024</u> |
| | £ | £ | £ | £ |
| Stable Block Fund | 8,501 | - | 4,184 | 4,317 |
| Carriage Driving Fund | 3,576 | - | 1,586 | 1,990 |
| Carriage Driving Training Fund | 665 | - | - | 665 |
| Saddles Fund | 1,142 | - | 211 | 931 |
| Equipment Fund | 1,328 | - | 86 | 1,242 |
| Pony Fund | 3,202 | 3,600 | 368 | 6,434 |
| | <u>18,414</u> | <u>3,600</u> | <u>6,435</u> | <u>15,579</u> |

The balance on the Stable Block Fund is represented by the fixed asset stable building.

The balance on the Carriage Driving Fund is represented by the fixed asset "Carriage" at net book value of £1,589, two ponies with a net book value of £0, plus cash at bank of £401.

The balance on the Carriage Driving Training Fund is represented by cash at bank.

The Equipment Fund is represented by a fixed asset at net book value of £600 and cash at bank of £642.

The Saddles Fund is represented by saddles and bridles with a net book value of £791 and cash at bank of £140.

The Pony Fund is represented by a share in a pony with a net book value of £2,834 and cash at bank of £3,600.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2024

Note 8 – Continued

Stable Block Fund

To construct and maintain the stable building donated to the charity.

Carriage Driving Fund

To maintain the driving carriage donated to the charity.

Carriage Driving Training Fund

To provide for the training of instructors to teach disabled persons to drive the carriage.

Saddles Fund

To provide new saddles and bridles.

Equipment Fund

To provide new equipment.

Pony Fund

To provide for the purchase of a new pony

EAST PARK RDA

England & Wales - Charity number 1168147

Accounts

EAST PARK RIDING FOR THE DISABLED
REPORT AND ACCOUNTS
YEAR ENDED 31st MARCH 2023

| CONTENTS | PAGE |
|-----------------------------------|-------------|
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| TRUSTEES' REPORT | 2 – 3 |
| INDEPENDENT EXAMINER'S REPORT | 4 |
| STATEMENT OF FINANCIAL POSITION | 5 |
| STATEMENT OF FINANCIAL ACTIVITIES | 6 |
| NOTES TO THE ACCOUNTS | 7 - 12 |

EAST PARK RIDING FOR THE DISABLED
GENERAL INFORMATION
YEAR ENDED 31ST MARCH 2023

CHARITY REGISTERED NUMBER 1168147

COMMITTEE

| | |
|---------------------|-----------|
| Mr James Baxter | Chairman |
| Mrs Frances Down | Treasurer |
| Miss Anne Appleyard | Secretary |
| Mr William China | |
| Ms Sally O'Neill | |
| Mrs Katie Giddings | |

ADDRESS

6 Clayton Mead
Godstone
Surrey
RH9 8NX

INDEPENDENT EXAMINER

Aidan Smyth
Peter Hodgson & Co
Chartered Accountants
Shadwell House
65 Lower Green Road
Tunbridge Wells Kent
TN4 8TW

BANKERS

Barclays Bank Plc

EAST PARK RIDING FOR THE DISABLED
TRUSTEES ANNUAL REPORT
YEAR ENDED 31ST MARCH 2023

East Park Riding for the Disabled is a Charitable Incorporated Organisation registered with the Charity Commissioners (No. 1168147) and also known as East Park RDA and East Park RDA Group.

The Report and Financial Statements have been prepared in compliance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102.

Objectives and Activities

The objects of the Charitable Incorporated Organisation are to promote 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 to carriage drive to benefit their health and well-being in the Surrey and Sussex areas.

Public Benefit

In setting objectives and planning activities, the Trustees have complied with the duty in section 17(5) of the 2011 Charities Act and have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and Performance

The charity organises riding sessions for disabled children from four schools in the local area. 30 children ride each week during term-time. The charity also organises carriage driving sessions for disabled children and adults.

Financial Review

During the year the Group had unrestricted net income of £9,052 (2022 – net expenditure £3,485). Net expenditure from the restricted fund totalled £5,409 (2022 - £5,207). The value of the unrestricted net assets as at 31st March 2023 is £42,843 (2022 - £33,791). The value of the restricted net assets as at 31st March 2023 is £18,414 (2022 - £23,823).

Reserves Policy

The reserves policy is to maintain reserves enough to keep the charity in operation for twelve months should income streams become unviable.

Structure, Governance and Management

The charity is governed by a Constitution dated 11th April 2016. The Trust is administered by a Trustees Committee comprising a Chairman, Secretary, Treasurer and other Trustees who were appointed at the time the CIO was set up. Trustees were appointed by personal recommendation with reference to relevant technical, financial and administrative skills. Trustees are trained according to RDA guidelines and no remuneration is paid to any Trustee.

The Committee meets four times per year and all relevant decisions are made at these meetings.

Reference and Administrative Information

The Trustees who served during the year to 31st March 2023 were: Mr James Baxter, Chairman; Miss Anne Appleyard, Secretary; Mr William China; Ms Sally O'Neill; Mrs Katie Giddings. Mr Andrew Paton, Treasurer resigned in October 2022 and Mrs Frances Down was appointed Treasurer.

Charity Registration number: 1168147

Principal office: 6 Clayton Mead, Godstone, Surrey, RH9 8NX (from October 2022).

Risk Management

The Trustees are responsible for management of risks faced by the Charity. The Trustees considered that the charity is not exposed to major risks as it had no continuous commitments such as employees or maintaining property.

Trustees' Responsibilities

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of The Trustees


.....
James Baxter – Chairman


.....
Frances Down – Treasurer

Approved by the Trustees on: 11th October 2023

East Park Riding For The Disabled

Independent Examiner's Report to the Trustees of The East Park Riding for the Disabled

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The East Park Riding For The Disabled ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed 

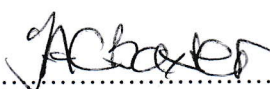
Date 11/10/2023

Aidan Smyth
For and on behalf of Peter Hodgson & Co
Shadwell House
65 Lower Green Road
Tunbridge Wells
Kent TN4 8TW

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL POSITION
AS AT 31st MARCH 2023

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| FIXED ASSETS | | | |
| Tangible Assets | 1 | 20,629 | 23,184 |
| CURRENT ASSETS AND CURRENT LIABILITIES | | | |
| Cash at bank and in hand | | 33,534 | 35,080 |
| Debtors | 6 | 7,491 | 5,300 |
| Creditors | 7 | <u>397</u> | <u>5,950</u> |
| NET CURRENT ASSETS | | <u>40,628</u> | <u>34,430</u> |
| NET ASSETS | | <u>61,257</u> | <u>57,614</u> |
| GENERAL FUND | | | |
| Unrestricted | | 42,843 | 33,791 |
| Restricted | 8 | <u>18,414</u> | <u>23,823</u> |
| Total | | <u>61,257</u> | <u>57,614</u> |

Approved by the Board of Trustees on and signed on its behalf by

 James Baxter- Chairman

 Frances Down - Treasurer

Date: *11th October 2023*

Charity Registered Number: 1168147

The notes on pages 7 to 11 form part of these accounts.

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2023

| | | 2023 | | | 2022 |
|-------------------------------------|--------------|---------------------------|-------------------------|--------------------|-------------------------------|
| | <u>Notes</u> | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> | <u>Prior Year Total Funds</u> |
| | | £ | £ | £ | £ |
| Income | | | | | |
| Donations and legacies | | 28,514 | 1,500 | 30,014 | 12,105 |
| Charitable activities | | 15,520 | - | 15,520 | 10,080 |
| Investments | | 52 | - | 52 | 3 |
| Grants | | 100 | - | 100 | - |
| Other | | - | - | - | - |
| Total | 2 | <u>44,186</u> | <u>1,500</u> | <u>45,686</u> | <u>22,188</u> |
| Expenditure on: | | | | | |
| Charitable activities | 3 | 35,134 | 6,909 | 42,043 | 30,880 |
| Total | | <u>35,134</u> | <u>6,909</u> | <u>42,043</u> | <u>30,880</u> |
| Net income/(expenditure) | | <u>9,052</u> | <u>(5,409)</u> | <u>3,643</u> | <u>(8,692)</u> |
| Reconciliation of funds | | | | | |
| Funds at 1 st April 2022 | | 33,791 | 23,823 | 57,614 | 66,306 |
| Net movement in funds | | 9,052 | (5,409) | 3,643 | (8,692) |
| Total funds carried forward | | <u>42,843</u> | <u>18,414</u> | <u>61,257</u> | <u>57,614</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2023

ACCOUNTING POLICIES

- a) **Basis of Preparation of Financial Statements**
The financial statements are prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements are prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102, Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.
- b) **Taxation**
East Park Riding for the Disabled Association is a registered charitable incorporated organisation under the main RDA Association and is therefore exempt from taxation on its income and gains.

VAT is not recoverable by the Charity and as such is included in costs where charged.
- c) **Income Recognition**
Donations and grants are recognised where there is evidence of the entitlement to the gift, receipt is probable and the amount can be measured reliably.

The value of services provided by volunteers have not been included in these accounts. Revenue from the riding school is recognised once the performance of the service has been provided. Income received in advance of the provision of the service is deferred until the service has been provided.

Legacies are accounted for when a distribution is received or if earlier, if it is considered probable, the amount can be reliably measured and the charity has received notification that a distribution is to be made.
- d) **The Charity has taken advantage of the size criteria and has not produced a cash flow statement. The accounts cover the individual entity. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.**
- e) **Management and Administration Expenditure**
Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.
- f) **Resources Expended**
Expenditure is included on an accruals basis. Grants payable are charged in the year when the offer is conveyed to the recipient, such grants being recognized as expenditure when any conditions attaching are fulfilled.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2023

- g) Fixed Assets and Depreciation
Fixed Assets are initially recorded at cost. Assets are depreciated over their estimated useful economic lives on a straight line basis as follows:
- | | |
|-----------|----------------------|
| Buildings | 10% or 20% per annum |
| Ponies | 15% per annum |
| Equipment | 10% or 20% per annum |
| Carriage | 10% per annum |
- h) Debtors
Debtors are measured at the recoverable amount.
- i) Going Concern
The Statement of Financial Position shows a net asset position of £61,257 as at 31 March 2023. For this reason the directors of the charity believe that the organisation should be in a position to continue in operational existence for the foreseeable future and have prepared the accounts on a going concern basis.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2023

| 1. <u>FIXED ASSETS</u> | <u>Buildings</u> | <u>Ponies</u> | <u>Equipment</u> | <u>Carriage</u> | <u>Total</u> |
|---|-------------------------|----------------------|-------------------------|------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Cost at 1 st April 2022 | 47,837 | 10,735 | 11,010 | 15,863 | 85,445 |
| Additions | - | 5,500 | - | - | 5,500 |
| 15,50 | | | | | |
| Cost at 31 st March 2022 | <u>47,837</u> | <u>16,235</u> | <u>11,010</u> | <u>15,863</u> | <u>90,945</u> |
| Depreciation at 1 st April 2022 | 35,152 | 10,060 | 5,947 | 11,102 | 62,261 |
| Charge for the year | 4,184 | 950 | 1,335 | 1,586 | 8,055 |
| Depreciation at 31 st March 2023 | <u>39,336</u> | <u>11,010</u> | <u>7,282</u> | <u>12,688</u> | <u>70,316</u> |
| Book Value 31 st March 2023 | <u>8,501</u> | <u>5,225</u> | <u>3,728</u> | <u>3,175</u> | <u>20,629</u> |
| Book Value 31 st March 2022 | <u>12,685</u> | <u>675</u> | <u>5,063</u> | <u>4,761</u> | <u>23,184</u> |

| 2. <u>INCOMING RESOURCES</u> | 2023 | | 2022 | |
|--|--------------|---------------|---------------|--------------|
| | £ | | £ | |
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Donations | 1,500 | 21,368 | 1,870 | 7,165 |
| Riding Fees | - | 15,520 | - | 10,080 |
| Subscriptions (Donations and Legacies) | - | 1,814 | - | - |
| Interest | - | 52 | - | 3 |
| Grant | - | 100 | - | - |
| Gift in kind | - | 4,300 | - | 2,775 |
| Gift Aid (Donations and Legacies) | - | 1,032 | - | 295 |
| | <u>1,500</u> | <u>44,186</u> | <u>1,870</u> | <u>-</u> |
| | | | <u>20,318</u> | |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2023

| 3. <u>CHARITABLE ACTIVITIES</u> | 2023 | | 2022 | |
|--|--------------|---------------|--------------|---------------|
| | £ | | £ | |
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Veterinary Fees | - | 2,857 | - | 1,706 |
| Pony Hire & Livery | - | 15,520 | - | 10,080 |
| Insurance | - | 5,485 | - | 3,509 |
| Farrier | - | 2,865 | - | 2,435 |
| Riding Instructors Costs | - | 5,990 | - | 4,150 |
| Sundry Expenses | - | 1,271 | - | 835 |
| Depreciation/Impairment | 6,909 | 1,146 | 7,077 | 1,088 |
| | <u>6,909</u> | <u>35,134</u> | <u>7,077</u> | <u>23,803</u> |

4. **MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

The Trustees were the key management personnel for the charity.

Under an Agreement dated 17th January 2018, Littlebrook Equestrian Centre act as the base for the Group and they stable, feed and manage the welfare of the Group's horses and ponies. Sally O'Neill is a partner in Littlebrook and also a Trustee of the Group. During the year Littlebrook was paid the sum of £15,520 (2022 - £10,080). During the year Littlebrook was paid riding instructors fees of £1,690 (2022 - £1,375).

The asset of the Group's stable block is situated on land owned by Littlebrook Equestrian Centre. No rent is paid by the Group to Littlebrook.

There were no direct donations from trustees during the year.

5. **CAPITAL COMMITMENTS, CONTINGENT LIABILITIES AND SIGNIFICANT POST BALANCE SHEET EVENTS**

At the balance sheet date, the Trust had commitments of £Nil (2022 - £Nil) to capital expenditure not incorporated in these accounts.

There were no contingent liabilities or significant post balance sheet events to disclose.

6. **DEBTORS**

| | 2023 | 2022 |
|----------------|--------------|--------------|
| | £ | £ |
| Trade debtors | 6,530 | 4,200 |
| Sundry debtors | 550 | - |
| Prepayments | 411 | - |
| Gift in Kind | - | 1,100 |
| Total | <u>7,491</u> | <u>5,300</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2023

7. **CREDITORS**

| | 2023 | 2022 |
|-------------------|-------------|--------------|
| | £ | £ |
| Hire of Ponies | - | 4,200 |
| Veterinary Fees | 397 | |
| Instructor's Fees | - | <u>1,750</u> |
| Total | <u>397</u> | <u>5,950</u> |

8. **ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS**

| | <u>Balance as at</u> <u>1st April</u> <u>2022</u> | <u>Incoming</u> <u>Resources</u> | <u>Resources</u> <u>Expended</u> | <u>Balance as at</u> <u>31st March</u> <u>2023</u> |
|--------------------------------|---|---|---|--|
| | £ | £ | £ | £ |
| Stable Block Fund | 12,685 | - | 4,184 | 8,501 |
| Carriage Driving Fund | 5,836 | - | 2,260 | 3,576 |
| Carriage Driving Training Fund | 665 | - | - | 665 |
| Saddles Fund | 1,353 | . | 211 | 1,142 |
| Equipment Fund | 1,414 | - | 86 | 1,328 |
| Pony Fund | 1,870 | 1,500 | 168 | 3,202 |
| | <u>23,823</u> | <u>1,500</u> | <u>6,909</u> | <u>18,414</u> |

The balance on the Stable Block Fund is represented by the fixed asset stable building.

The balance on the Carriage Driving Fund is represented by the fixed asset "Carriage" at net book value of £3,175, two ponies with a net book value of £0, plus cash at bank of £401.

The balance on the Carriage Driving Training Fund is represented by cash at bank.

The Equipment Fund is represented by a fixed asset at net book value of £686 and cash at bank of £642.

The Saddles Fund is represented by saddles and bridles with a net book value of £1,002 and cash at bank of £140.

The Pony Fund is represented by a share in a pony with a net book value of £3,202.

Stable Block Fund

To construct and maintain the stable building donated to the charity.

Carriage Driving Fund

To maintain the driving carriage donated to the charity.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2023

Note 8 – Continued

Carriage Driving Training Fund

To provide for the training of instructors to teach disabled persons to drive the carriage.

Saddles Fund

To provide new saddles and bridles.

Equipment Fund

To provide new equipment.

Pony Fund

To provide for the purchase of a new pony

EAST PARK RDA

England & Wales - Charity number 1168147

Accounts

EAST PARK RIDING FOR THE DISABLED
REPORT AND ACCOUNTS
YEAR ENDED 31st MARCH 2022

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| STATEMENT OF FINANCIAL ACTIVITIES | 5 |
| NOTES TO THE ACCOUNTS | 6 - 10 |

EAST PARK RIDING FOR THE DISABLED
GENERAL INFORMATION
YEAR ENDED 31ST MARCH 2022

CHARITY REGISTERED NUMBER 1168147

COMMITTEE

| | |
|---------------------|-----------|
| Mr James Baxter | Chairman |
| Mr Andrew Paton | Treasurer |
| Miss Anne Appleyard | Secretary |
| Mr William China | |
| Ms Sally O'Neill | |
| Mrs Katie Giddings | |

ADDRESS

Mill Cottage
Kings Mill Lane
South Nutfield
RH1 5HB

BANKERS

Barclays Bank Plc

EAST PARK RIDING FOR THE DISABLED
TRUSTEES ANNUAL REPORT
YEAR ENDED 31ST MARCH 2022

East Park Riding for the Disabled is a Charitable Incorporated Organisation registered with the Charity Commissioners (No. 1168147) and also known as East Park RDA and East Park RDA Group.

The Report and Financial Statements have been prepared in compliance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102.

Objectives and Activities

The objects of the Charitable Incorporated Organisation are to promote 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 to carriage drive to benefit their health and well-being in the Surrey and Sussex areas.

Public Benefit

In setting objectives and planning activities, the Trustees have complied with the duty in section 17(5) of the 2011 Charities Act and have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and Performance

The charity organises riding sessions for disabled children from five schools in the local area. Forty-six children ride each week during term-time. The charity also organises carriage driving sessions for disabled children and adults.

Financial Review

During the year unrestricted expenditure by the Group totalled £3,485 (2021 - £4,916). In addition, expenditure from the restricted fund totalled £5,207, (2021 - £5,491). The value of the unrestricted net assets as at 31st March 2022 is £33,791, (2021 - £37,276). The value of the restricted net assets as at 31st March 2022 is £23,823 (2021 - £29,030).

Reserves Policy

The reserves policy is to maintain reserves enough to keep the charity in operation for twelve months should income streams become unviable.

Structure, Governance and Management

The charity is governed by a Constitution dated 11th April 2016. The Trust is administered by a Trustees Committee comprising a Chairman, Secretary, Treasurer and other Trustees who were appointed at the time the CIO was set up. Trustees were appointed by personal recommendation with reference to relevant technical, financial and administrative skills. Trustees are trained according to RDA guidelines and no remuneration is paid to any Trustee.

The Committee meets four times per year and all relevant decisions are made at these meetings.

Reference and Administrative Information

The Trustees who served during the year to 31st March 2022 were: Mr James Baxter, Chairman; Mr Andrew Paton, Treasurer; Miss Anne Appleyard, Secretary; Mr William China; Ms Sally O'Neill; Mrs Katie Giddings.

Charity Registration number: 1168147

Principal office: Mill Cottage, King's Mill Lane, South Nutfield, RH1 5HB

Risk Management

The Trustees are responsible for management of risks faced by the Charity. The Trustees considered that the charity is not exposed to major risks as it had no continuous commitments such as employees or maintaining property.

Trustees' Responsibilities

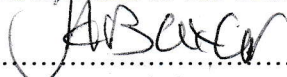
The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of The Trustees



James Baxter – Chairman




Andrew Paton – Treasurer

Approved by the Trustees on: 20/7/22

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL POSITION
AS AT 31st MARCH 2022

| | Note | 2022 £ | 2021 £ |
|---|------|---------------|---------------|
| FIXED ASSETS | | | |
| Tangible Assets | 1 | 23,184 | 30,491 |
| CURRENT ASSETS AND CURRENT LIABILITIES | | | |
| Cash at bank and in hand | | 35,080 | 35,815 |
| Debtors | 6 | 5,300 | - |
| Creditors | 7 | <u>5,950</u> | <u>-</u> |
| NET CURRENT ASSETS | | <u>34,430</u> | <u>35,815</u> |
| NET ASSETS | | <u>57,614</u> | <u>66,306</u> |
| GENERAL FUND | | | |
| Unrestricted | | 33,791 | 37,276 |
| Restricted | 8 | <u>23,823</u> | <u>29,030</u> |
| Total | | <u>57,614</u> | <u>66,306</u> |

Approved by the Board of Trustees on and signed on its behalf by

.....  James Baxter- Chairman

.....  Andrew Paton - Treasurer

Date: 20/7/22.

Charity Registered Number: 1168147

The notes on pages 7 to 10 form part of these accounts.

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2022

| | <u>Notes</u> | <u>2022</u> | <u>2021</u> | | |
|-------------------------------------|--------------|----------------------------------|--------------------------------|---------------------------|--------------------------------------|
| Income | | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> | <u>Prior Year Total Funds</u> |
| | | £ | £ | £ | £ |
| Donations and legacies | | 10,235 | 1,870 | 12,105 | 12,735 |
| Charitable activities | | 10,080 | - | 10,080 | - |
| Investments | | 3 | - | 3 | 15 |
| Grants | | - | - | - | - |
| Other | | - | - | - | - |
| Total | 2 | <u>20,318</u> | <u>1,870</u> | <u>22,188</u> | <u>12,750</u> |
| Expenditure on: | | | | | |
| Charitable activities | 3 | 23,803 | 7,077 | 30,880 | 23,157 |
| Total | | <u>23,803</u> | <u>7,077</u> | <u>30,880</u> | <u>23,157</u> |
| Net income/(expenditure) | | <u>(3,485)</u> | <u>(5,207)</u> | <u>(8,692)</u> | <u>(10,407)</u> |
| Reconciliation of funds | | | | | |
| Funds at 1 st April 2021 | | <u>37,276</u> | <u>29,030</u> | <u>66,306</u> | <u>76,713</u> |
| Net movement in funds | | (3,485) | (5,207) | (8,692) | (10,407) |
| Total funds carried forward | | <u>33,791</u> | <u>23,823</u> | <u>57,614</u> | <u>66,306</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2022

ACCOUNTING POLICIES

- a) **Basis of Preparation of Financial Statements**
The financial statements are prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements are prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102, Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.
- b) **Taxation**
East Park Riding for the Disabled Association is a registered charitable incorporated organisation under the main RDA Association and is therefore exempt from taxation on its income and gains.

VAT is not recoverable by the Charity and as such is included in costs where charged.
- c) **Income Recognition**
Donations and grants are recognised where there is evidence of the entitlement to the gift, receipt is probable and the amount can be measured reliably.

The value of services provided by volunteers have not been included in these accounts. Revenue from the riding school is recognised once the performance of the service has been provided. Income received in advance of the provision of the service is deferred until the service has been provided.

Legacies are accounted for when a distribution is received or if earlier, if it is considered probable, the amount can be reliably measured and the charity has received notification that a distribution is to be made.
- d) **The Charity has taken advantage of the size criteria and has not produced a cash flow statement.** The accounts cover the individual entity. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.
- e) **Management and Administration Expenditure**
Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.
- f) **Resources Expended**
Expenditure is included on an accruals basis. Grants payable are charged in the year when the offer is conveyed to the recipient, such grants being recognized as expenditure when any conditions attaching are fulfilled.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2022

- g) Fixed Assets and Depreciation
Fixed Assets are initially recorded at cost. Assets are depreciated over their estimated useful economic lives on a straight line basis as follows:
- | | |
|-----------|----------------------|
| Buildings | 10% or 20% per annum |
| Ponies | 15% per annum |
| Equipment | 10% or 20% per annum |
| Carriage | 10% per annum |
- h) Debtors
Debtors are measured at the recoverable amount.
- i) Going Concern
The Statement of Financial Position shows a net asset position of £57,614 as at 31 March 2022. For this reason the directors of the charity believe that the organisation should be in a position to continue in operational existence for the foreseeable future and have prepared the accounts on a going concern basis.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2022

| 1. <u>FIXED ASSETS</u> | <u>Buildings</u> £ | <u>Ponies</u> £ | <u>Equipment</u> £ | <u>Carriage</u> £ | <u>Total</u> £ |
|---|------------------------------|---------------------------|------------------------------|-----------------------------|--------------------------|
| Cost at 1 st April 2021 | 47,837 | 10,735 | 10,152 | 15,863 | 84,587 |
| Additions | - | - | 858 | - | 858 |
| Cost at 31 st March 2022 | <u>47,837</u> | <u>10,735</u> | <u>11,010</u> | <u>15,863</u> | <u>85,445</u> |
| Depreciation at 1 st April 2021 | 30,968 | 9,050 | 4,562 | 9,516 | 54,096 |
| Charge for the year | 4,184 | 1,010 | 1,385 | 1,586 | 8,165 |
| Depreciation at 31 st March 2021 | <u>35,152</u> | <u>10,060</u> | <u>5,947</u> | <u>11,102</u> | <u>62,261</u> |
| Book Value 31 st March 2022 | <u>12,685</u> | <u>675</u> | <u>5,063</u> | <u>4,761</u> | <u>23,184</u> |
| Book Value 31 st March 2021 | <u>16,869</u> | <u>1,685</u> | <u>5,590</u> | <u>6,347</u> | <u>30,491</u> |

| 2. <u>INCOMING RESOURCES</u> | 2022 £ | | 2021 £ | |
|--|------------------|---------------|------------------|---------------|
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Donations | 1,870 | 7,165 | 1,500 | 10,246 |
| Riding Fees | - | 10,080 | - | - |
| Subscriptions (Donations and Legacies) | - | - | - | 130 |
| Interest | - | 3 | - | 15 |
| Grant | - | - | - | - |
| Gift in kind | - | 2,775 | - | - |
| Gift Aid (Donations and Legacies) | - | 295 | - | 859 |
| | <u>1,870</u> | <u>20,318</u> | <u>1,500</u> | <u>11,250</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2022

| 3. <u>CHARITABLE ACTIVITIES</u> | 2022 | | 2021 | |
|--|--------------|---------------|--------------|---------------|
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Veterinary Fees | - | 1,706 | - | 1,508 |
| Pony Hire & Livery | - | 10,080 | - | 5,700 |
| Insurance | - | 3,509 | - | 3,868 |
| Fund Raising | - | - | - | - |
| Farrier | - | 2,435 | - | 3,262 |
| Riding Instructors Costs | - | 4,150 | - | - |
| Carriage | - | - | - | - |
| Sundry Expenses | - | 835 | - | 539 |
| Depreciation/Impairment | 7,077 | 1,088 | 6,991 | 1,189 |
| | <u>7,077</u> | <u>23,803</u> | <u>6,991</u> | <u>16,166</u> |

4. **MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

The Trustees were the key management personnel for the charity. There were no transactions with the Trustees during the year. There were no direct donations from trustees during the year.

5. **CAPITAL COMMITMENTS, CONTINGENT LIABILITIES AND SIGNIFICANT POST BALANCE SHEET EVENTS**

At the balance sheet date, the Trust had commitments of £Nil (2020 - £Nil) to capital expenditure not incorporated in these accounts.

There were no contingent liabilities or significant post balance sheet events to disclose.

6. **DEBTORS**

| | 2022 | 2021 |
|---------------|--------------|------|
| | £ | £ |
| Trade debtors | 4,200 | Nil |
| Gift in Kind | <u>1,100</u> | Nil |
| Total | <u>5,300</u> | |

7. **CREDITORS**

| | 2022 | 2021 |
|-------------------|--------------|------|
| Hire of Ponies | 4,200 | Nil |
| Instructor's Fees | <u>1,750</u> | Nil |
| Total | <u>5,950</u> | |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2022

8. ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

| | <u>Balance as at</u> <u>1st April</u> <u>2021</u> £ | <u>Incoming</u> <u>Resources</u> £ | <u>Resources</u> <u>Expended</u> £ | <u>Balance as at</u> <u>31st March</u> <u>2022</u> £ |
|--------------------------------|---|--|--|--|
| Stable Block Fund | 16,869 | - | (4,184) | 12,685 |
| Carriage Driving Fund | 8,432 | - | (2,596) | 5,836 |
| Carriage Driving Training Fund | 665 | - | - | 665 |
| Saddles Fund | 1,564 | - | (211) | 1,353 |
| Equipment Fund | 1,500 | - | (86) | 1,414 |
| Pony Fund | - | 1,870 | - | 1,870 |
| | 29,030 | 1,870 | (7,077) | 23,823 |

The balance on the Stable Block Fund is represented by the fixed asset stable building.

The balance on the Carriage Driving Fund is represented by the fixed asset "Carriage" at net book value of £4,761, two ponies with a net book value of £675, plus cash at bank of £400.

The balance on the Carriage Driving Training Fund is represented by cash at bank.

The Equipment Fund is represented by a fixed asset at net book value of £772 and cash at bank of £642.

The Saddles Fund is represented by saddles and bridles with a net book value of £1,212 and cash at bank of £141.

The Pony Fund is represented by cash at bank of £1,870.

Stable Block Fund

To construct and maintain the stable building donated to the charity.

Carriage Driving Fund

To maintain the driving carriage donated to the charity during the year.

Carriage Driving Training Fund

To provide for the training of instructors to teach disabled persons to drive the carriage.

Saddles Fund

To provide new saddles and bridles.

Equipment Fund

To provide new equipment.

Pony Fund

To provide for the purchase of a new pony

EAST PARK RDA

England & Wales - Charity number 1168147

Accounts

EAST PARK RIDING FOR THE DISABLED
REPORT AND ACCOUNTS
YEAR ENDED 31ST MARCH 2021

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EAST PARK RIDING FOR THE DISABLED
GENERAL INFORMATION
YEAR ENDED 31ST MARCH 2021

CHARITY REGISTERED NUMBER 1168147

COMMITTEE

| | |
|---------------------|-----------|
| Mr James Baxter | Chairman |
| Mr Andrew Paton | Treasurer |
| Miss Anne Appleyard | Secretary |
| Mr William China | |
| Ms Sally O'Neill | |
| Mrs Katie Giddings | |

ADDRESS

Mill Cottage
Kings Mill Lane
South Nutfield
RH1 5HB

BANKERS

Barclays Bank Plc

EAST PARK RIDING FOR THE DISABLED
TRUSTEES ANNUAL REPORT
YEAR ENDED 31ST MARCH 2021

East Park Riding for the Disabled is a Charitable Incorporated Organisation registered with the Charity Commissioners (No. 1168147) and also known as East Park RDA and East Park RDA Group.

The Report and Financial Statements have been prepared in compliance with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102.

Objectives and Activities

The objects of the Charitable Incorporated Organisation are to promote 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 to carriage drive to benefit their health and well-being in the Surrey and Sussex areas.

Public Benefit

In setting objectives and planning activities, the Trustees have complied with the duty in section 17(5) of the 2011 Charities Act and have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and Performance

The charity organises riding sessions for disabled children from five schools in the local area. Forty-six children ride each week during term-time. The charity also organises carriage driving sessions for disabled children and adults.

Financial Review

During the year unrestricted expenditure by the Group totalled £4,916 (2020 - £3,328). In addition, expenditure from the restricted fund totalled £5,491 (2020 - £7,066). The value of the unrestricted net assets as at 31st March 2021 is £37,276 (2020 - £42,192). The value of the restricted net assets as at 31st March 2021 is £29,030 (2019 - £34,521).

Reserves Policy

The reserves policy is to maintain reserves enough to keep the charity in operation for twelve months should income streams become unviable.

Structure, Governance and Management

The charity is governed by a Constitution dated 11th April 2016. The Trust is administered by a Trustees Committee comprising a Chairman, Secretary, Treasurer and other Trustees who were appointed at the time the CIO was set up. Trustees were appointed by personal recommendation with reference to relevant technical, financial and administrative skills. Trustees are trained according to RDA guidelines and no remuneration is paid to any Trustee.

The Committee meets four times per year and all relevant decisions are made at these meetings.

Reference and Administrative Information

The Trustees who served during the year to 31st March 2021 were: Mr James Baxter, Chairman; Mr Andrew Paton, Treasurer; Miss Anne Appleyard, Secretary; Mr William China; Ms Sally O'Neill; Mrs Katie Giddings.

Charity Registration number: 1168147

Principal office: Mill Cottage, King's Mill Lane, South Nutfield, RH1 5HB

Risk Management

The Trustees are responsible for management of risks faced by the Charity. The Trustees considered that the charity is not exposed to major risks as it had no continuous commitments such as employees or maintaining property.

Trustees' Responsibilities

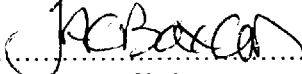
The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:


- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of The Trustees


.....

James Baxter – Chairman


.....

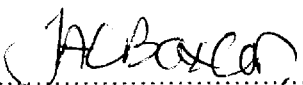
Andrew Paton – Treasurer

Approved by the Trustees on: 14th July 2021

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL POSITION
AS AT 31st MARCH 2021

| | Note | 2021 £ | 2020 £ |
|---|------|---------------|---------------|
| FIXED ASSETS | | | |
| Tangible Assets | 1 | 30,491 | 38,671 |
| CURRENT ASSETS AND CURRENT LIABILITIES | | | |
| Cash at bank and in hand | | 35,815 | 34,682 |
| Debtors | 8 | <u>-</u> | <u>3,360</u> |
| NET CURRENT ASSETS | | <u>35,815</u> | <u>38,042</u> |
| NET ASSETS | | <u>66,306</u> | <u>76,713</u> |
| GENERAL FUND | | | |
| Unrestricted | | 37,276 | 42,192 |
| Restricted | 9 | <u>29,030</u> | <u>34,521</u> |
| Total | | <u>66,306</u> | <u>76,713</u> |

Approved by the Board of Trustees on and signed on its behalf by

 James Baxter - Chairman

 Andrew Paton - Treasurer

Date: 14/7/21

Charity Registered Number: 1168147

The notes on pages 7 to 10 form part of these accounts.

EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2021

| | | 2021 | | 2020 | |
|-------------------------------------|--------------|---------------------------|-------------------------|--------------------|-------------------------------|
| | <u>Notes</u> | <u>Unrestricted Funds</u> | <u>Restricted Funds</u> | <u>Total Funds</u> | <u>Prior Year Total Funds</u> |
| | | £ | £ | £ | £ |
| Income | | | | | |
| Donations and legacies | | 11,235 | 1,500 | 12,735 | 13,119 |
| Charitable activities | | - | - | - | 12,945 |
| Investments | | 15 | - | 15 | 68 |
| Grants | | - | - | - | - |
| Other | | - | - | - | 2,450 |
| Total | 2 | <u>11,250</u> | <u>1,500</u> | <u>12,750</u> | <u>28,582</u> |
| Expenditure on: | | | | | |
| Charitable activities | 3 | 16,166 | 6,991 | 23,157 | 38,976 |
| Total | | <u>16,166</u> | <u>6,991</u> | <u>23,157</u> | <u>38,976</u> |
| Net income/(expenditure) | | <u>(4,916)</u> | <u>(5,491)</u> | <u>(10,407)</u> | <u>(10,394)</u> |
| Reconciliation of funds | | | | | |
| Funds at 1 st April 2020 | | 42,192 | 34,521 | 76,713 | 87,107 |
| Net movement in funds | | (4,916) | (5,491) | (10,407) | (10,394) |
| Total funds carried forward | | <u>37,276</u> | <u>29,030</u> | <u>66,306</u> | <u>76,713</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2021

ACCOUNTING POLICIES

- a) **Basis of Preparation of Financial Statements**
The financial statements are prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements are prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS 102, Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.
- b) **Taxation**
East Park Riding for the Disabled Association is a registered charitable incorporated organisation under the main RDA Association and is therefore exempt from taxation on its income and gains.

VAT is not recoverable by the Charity and as such is included in costs where charged.
- c) **Income Recognition**
Donations and grants are recognised where there is evidence of the entitlement to the gift, receipt is probable and the amount can be measured reliably.

The value of services provided by volunteers have not been included in these accounts. Revenue from the riding school is recognised once the performance of the service has been provided. Income received in advance of the provision of the service is deferred until the service has been provided.

Legacies are accounted for when a distribution is received or if earlier, if it is considered probable, the amount can be reliably measured and the charity has received notification that a distribution is to be made.
- d) **The Charity has taken advantage of the size criteria and has not produced a cash flow statement.** The accounts cover the individual entity. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.
- e) **Management and Administration Expenditure**
Expenditure on management and administration of the charity includes all expenditure not directly related to the charitable activity or fundraising ventures.
- f) **Resources Expended**
Expenditure is included on an accruals basis. Grants payable are charged in the year when the offer is conveyed to the recipient, such grants being recognized as expenditure when any conditions attaching are fulfilled.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2021

- g) Fixed Assets and Depreciation
Fixed Assets are initially recorded at cost. Assets are depreciated over their estimated useful economic lives on a straight line basis as follows:
- | | |
|-----------|----------------------|
| Buildings | 10% or 20% per annum |
| Ponies | 15% per annum |
| Equipment | 10% or 20% per annum |
| Carriage | 10% per annum |
- h) Debtors
Debtors are measured at the recoverable amount.
- i) Going Concern
The Statement of Financial Position shows a net asset position of £66,306 as at 31 March 2021. For this reason the directors of the charity believe that the organisation should be in a position to continue in operational existence for the foreseeable future and have prepared the accounts on a going concern basis.

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2021

| 1. <u>FIXED ASSETS</u> | <u>Buildings</u> £ | <u>Ponies</u> £ | <u>Equipment</u> £ | <u>Carriage</u> £ | <u>Total</u> £ |
|---|------------------------------|---------------------------|------------------------------|-----------------------------|--------------------------|
| Cost at 1 st April 2020 | 47,837 | 10,735 | 10,152 | 15,863 | 84,587 |
| Additions | - | - | - | - | - |
| Cost at 31 st March 2021 | <u>47,837</u> | <u>10,735</u> | <u>10,152</u> | <u>15,863</u> | <u>84,587</u> |
| Depreciation at 1 st April 2020 | 26,785 | 7,939 | 3,262 | 7,930 | 45,916 |
| Charge for the year | 4,183 | 1,111 | 1,300 | 1,586 | 8,180 |
| Depreciation at 31 st March 2021 | <u>30,968</u> | <u>9,050</u> | <u>4,562</u> | <u>9,516</u> | <u>54,096</u> |
| Book Value 31 st March 2021 | <u>16,869</u> | <u>1,685</u> | <u>5,590</u> | <u>6,347</u> | <u>30,491</u> |
| Book Value 31 st March 2020 | <u>21,052</u> | <u>2,796</u> | <u>6,890</u> | <u>7,933</u> | <u>38,671</u> |

| 2. <u>INCOMING RESOURCES</u> | 2021 | | 2020 | |
|--|--------------|---------------|-------------|---------------|
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Donations | 1,500 | 10,246 | - | 12,524 |
| Riding Fees | - | - | - | 12,945 |
| Subscriptions (Donations and Legacies) | - | 130 | - | 160 |
| Interest | - | 15 | - | 68 |
| Grant | - | - | - | - |
| Gift in kind | - | - | - | 2,450 |
| Gift Aid (Donations and Legacies) | - | 859 | - | 435 |
| | <u>1,500</u> | <u>11,250</u> | <u>-</u> | <u>28,582</u> |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2021

| 3. <u>CHARITABLE ACTIVITIES</u> | 2021 | | 2020 | |
|--|--------------|---------------|--------------|---------------|
| | £ | | £ | |
| | Restricted | Unrestricted | Restricted | Unrestricted |
| Veterinary Fees | - | 1,508 | - | 1,804 |
| Pony Hire & Livery | - | 5,700 | - | 12,000 |
| Insurance | - | 3,868 | - | 5,783 |
| Fund Raising | - | - | - | - |
| Farrier | - | 3,262 | - | 3,545 |
| Riding Instructors Costs | - | - | 75 | 4,700 |
| Carriage | - | - | - | 1,050 |
| Sundry Expenses | - | 539 | - | 1,789 |
| Depreciation/Impairment | 6,991 | 1,189 | 6,991 | 1,239 |
| | <u>6,991</u> | <u>16,166</u> | <u>7,066</u> | <u>31,910</u> |

4. **NET INCOME/ (EXPENDITURE) FOR THE PERIOD**

The Accountant Ms Rebecca Wong for the current year, carried out her service free of charge.

5. **MANAGEMENT AND ADMINISTRATION OF THE CHARITY**

The Trustees were the key management personnel for the charity. There were no transactions with the Trustees during the year. There were no direct donations from trustees during the year.

6. **CAPITAL COMMITMENTS, CONTINGENT LIABILITIES AND SIGNIFICANT POST BALANCE SHEET EVENTS**

At the balance sheet date, the Trust had commitments of £Nil (2020 - £Nil) to capital expenditure not incorporated in these accounts.

There were no contingent liabilities or significant post balance sheet events to disclose.

7. **DEBTORS**

| | 2021 | 2020 |
|---------------|------|-------|
| | £ | £ |
| Trade debtors | Nil | 3,360 |

EAST PARK RIDING FOR THE DISABLED
NOTES TO AND FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31ST MARCH 2021

8. ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

| | <u>Balance as at</u> <u>1st April</u> <u>2020</u> £ | <u>Incoming</u> <u>Resources</u> £ | <u>Resources</u> <u>Expended</u> £ | <u>Balance as at</u> <u>31st March</u> <u>2021</u> £ |
|--------------------------------|---|--|--|--|
| Stable Block Fund | 21,052 | - | (4,183) | 16,869 |
| Carriage Driving Fund | 11,029 | - | (2,597) | 8,432 |
| Carriage Driving Training Fund | 665 | - | - | 665 |
| Saddles Fund | 1,775 | - | (211) | 1,564 |
| Equipment Fund | | 1,500 | - | 1,500 |
| | <u>34,521</u> | <u>1,500</u> | <u>(6,991)</u> | <u>29,030</u> |

The balance on the Stable Block Fund is represented by the fixed asset stable building.

The balance on the Carriage Driving Fund is represented by the fixed asset "Carriage" at net book value of £6,346, two ponies with a net book value of £1,684, plus cash at bank of £402.

The balance on the Carriage Driving Training Fund and Equipment Fund is represented by cash at bank.

The Saddles Fund is represented by saddles and bridles with a net book value of £1,423 and cash at bank of £141.

Stable Block Fund

To construct and maintain the stable building donated to the charity.

Carriage Driving Fund

To maintain the driving carriage donated to the charity during the year.

Carriage Driving Training Fund

To provide for the training of instructors to teach disabled persons to drive the carriage.

Saddles Fund

To provide new saddles and bridles.

Equipment Fund

To provide new equipment.

9. EVENTS AFTER REPORTING DATE

Effects of Coronavirus

Government Guidelines resulted in a cessation of charitable activities for the financial year 2020/2021. Income received has come from donations. Our riding lessons for schools have resumed in May 2021. Our existing cash resources remain sufficient to finance any continuing reduction in activity for the foreseeable future and therefore there are no material uncertainties about the charity's ability to continue.