

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

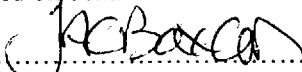
The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

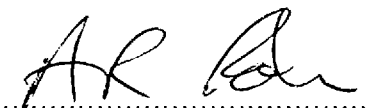
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

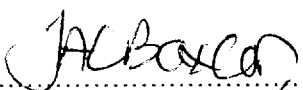

Andrew Paton – Treasurer

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	-	3,360
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</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total Funds</u>	<u>Prior Year</u> <u>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. CHARITABLE ACTIVITIES

	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.