

**EAST PARK RIDING FOR THE DISABLED**  
**REPORT AND ACCOUNTS**  
**YEAR ENDED 31<sup>st</sup> MARCH 2022**

<b>CONTENTS</b>	<b>PAGE</b>
GENERAL INFORMATION	1
TRUSTEES' REPORT	2 – 3
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF FINANCIAL ACTIVITIES	5
NOTES TO THE ACCOUNTS	6 - 10

**EAST PARK RIDING FOR THE DISABLED**  
**GENERAL INFORMATION**  
**YEAR ENDED 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>st</sup> March 2022 is £33,791, (2021 - £37,276). The value of the restricted net assets as at 31<sup>st</sup> 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 11<sup>th</sup> 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 31<sup>st</sup> 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

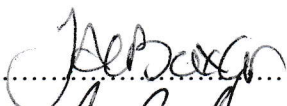
  
.....  
Andrew Paton – Treasurer

Approved by the Trustees on: 20/7/22 .....

**EAST PARK RIDING FOR THE DISABLED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31<sup>st</sup> 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	5,950	-
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 31<sup>ST</sup> MARCH 2022**

			2022		2021
	<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Prior Year</u>
<b>Income</b>		<b>Funds</b>	<b>Funds</b>		<b>Total Funds</b>
		£	£	£	£
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>
<b>Expenditure on:</b>					
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>
<b>Reconciliation of funds</b>					
Funds at 1 <sup>st</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> MARCH 2022**

<b>1.      <u>FIXED ASSETS</u></b>	<b><u>Buildings</u></b> £	<b><u>Ponies</u></b> £	<b><u>Equipment</u></b> £	<b><u>Carriage</u></b> £	<b><u>Total</u></b> £
Cost at 1 <sup>st</sup> April 2021	47,837	10,735	10,152	15,863	84,587
Additions	-	-	858	-	858
Cost at 31 <sup>st</sup> 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 <sup>st</sup> 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 <sup>st</sup> 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 <sup>st</sup> March 2022	<u>12,685</u>	<u>675</u>	<u>5,063</u>	<u>4,761</u>	<u>23,184</u>
Book Value 31 <sup>st</sup> March 2021	<u>16,869</u>	<u>1,685</u>	<u>5,590</u>	<u>6,347</u>	<u>30,491</u>

<b>2.      <u>INCOMING RESOURCES</u></b>	<b>2022</b> £		<b>2021</b> £	
	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 31<sup>ST</sup> MARCH 2022**

**3. CHARITABLE ACTIVITIES**

	<b>2022</b>		<b>2021</b>	
	<b>£</b>		<b>£</b>	
	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**

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

**7. CREDITORS**

	<b>2022</b>	<b>2021</b>
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 31<sup>ST</sup> MARCH 2022**

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

	<b><u>Balance as at</u></b> <b><u>1<sup>st</sup> April</u></b> <b><u>2021</u></b> <b>£</b>	<b><u>Incoming</u></b> <b><u>Resources</u></b> <b>£</b>	<b><u>Resources</u></b> <b><u>Expended</u></b> <b>£</b>	<b><u>Balance as at</u></b> <b><u>31<sup>st</sup> March</u></b> <b><u>2022</u></b> <b>£</b>
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