

Charity Number: 1168147

**EAST PARK RIDING FOR THE DISABLED**  
**REPORT AND ACCOUNTS**  
**YEAR ENDED 31<sup>st</sup> MARCH 2023**

<b>CONTENTS</b>	<b>PAGE</b>
GENERAL INFORMATION	1
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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>st</sup> March 2023 is £42,843 (2022 - £33,791). The value of the restricted net assets as at 31<sup>st</sup> 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 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 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.

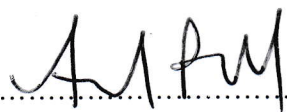
#### **Independent examiner's statement**

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

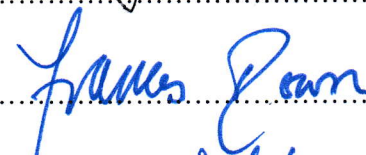
Aidan Smyth  
For and on behalf of Peter Hodgson & Co  
Shadwell House  
65 Lower Green Road  
Tunbridge Wells  
Kent TN4 8TW

**EAST PARK RIDING FOR THE DISABLED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31<sup>st</sup> 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 31<sup>ST</sup> 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>
<b>Income</b>		£	£	£	£
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	44,186	1,500	45,686	22,188
<b>Expenditure on:</b>					
Charitable activities	3	35,134	6,909	42,043	30,880
Total		35,134	6,909	42,043	30,880
Net income/(expenditure)		9,052	(5,409)	3,643	(8,692)
<b>Reconciliation of funds</b>					
Funds at 1 <sup>st</sup> 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		42,843	18,414	61,257	57,614

**EAST PARK RIDING FOR THE DISABLED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR**  
**THE YEAR ENDED 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> MARCH 2023**

<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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cost at 1 <sup>st</sup> April 2022	47,837	10,735	11,010	15,863	85,445
Additions	-	5,500	-	-	5,500
15,50					
Cost at 31 <sup>st</sup> 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 <sup>st</sup> 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
	<u>39,336</u>	<u>11,010</u>	<u>7,282</u>	<u>12,688</u>	<u>70,316</u>
Depreciation at 31 <sup>st</sup> 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 <sup>st</sup> March 2023					
	<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 2022					

<b>2. <u>INCOMING RESOURCES</u></b>	<b>2023</b>		<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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>20,318</u>

**EAST PARK RIDING FOR THE DISABLED**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS FOR**  
**THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

3. <b><u>CHARITABLE ACTIVITIES</u></b>	<b>2023</b>		<b>2022</b>	
	<b>£</b>		<b>£</b>	
	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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	6,530	4,200
Sundry debtors	550	-
Prepayments	411	-
Gift in Kind	<u>-</u>	<u>1,100</u>
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 31<sup>ST</sup> MARCH 2023**

7. **CREDITORS**

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

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

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