

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	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 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

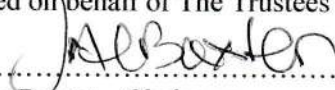
The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

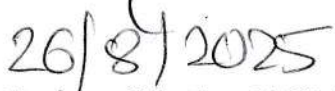
EAST PARK RIDING FOR THE DISABLED
STATEMENT OF FINANCIAL POSITION
AS AT 31st MARCH 2025

	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	(4,325)	(7,958)
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: 
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</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Prior Year</u>
Income		Funds	Funds		Total Funds
		£	£	£	£
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. CHARITABLE ACTIVITIES

	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	0	429
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