

**Sirona Therapeutic Horsemanship  
Charitable Incorporated Organisation**

**Registered Charity Number 1169709**

**Trustees' Report  
and Accounts**

**For the year ended  
31 December 2022**

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## Sirona Therapeutic Horsemanship CIO

# Legal and Administrative Information

(The information below forms part of the Trustees' Report)

Status	Sirona Therapeutic Horsemanship CIO is a Charitable Incorporated Organisation (CIO) registered with the Charities Commission of England and Wales
Trustees	Sarah Urwin (Chair) Laurel Ellis Deidre Ford Sarah Matthews Rowan Lawrence Jane Turner
CEO	Hannah Burgon
Charity number	1169709
Registered office	The Merchant's House 10 Town Quay The Plains Totnes Devon TQ9 5DW
Principal place of activities	Buckhams Stables Old School Farm Dartington Hall Totnes TQ9 6EB
Web address	<a href="http://www.sironaequine.org.uk">www.sironaequine.org.uk</a>
Accountant	MAP Accountants 2 Bridge Farm Offices Harberton Totnes TQ9 7PP
Bankers	Lloyds Bank Plc Newton Abbot Branch PO Box 1000 BX1 1LT

**Special thanks to all our partners, funders, supporters and staff who make Sirona's work possible.**

## Sirona Therapeutic Horsemanship CIO

# Trustees' Report

The Trustees present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum & Articles of Association, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP) issued in March 2005.

### Structure, governance and management

Sirona Therapeutic Horsemanship CIO (Sirona) is a Charitable Incorporated Organisation (CIO) governed in accordance with the Constitution dated 17 October 2016. It was registered with the Charity Commission on 17 October 2016. Sirona took over the assets and activities of Sirona Therapeutic Horsemanship CIC on 1 January 2017.

### The Board of Trustees

The Trustees are:

Sarah Urwin (Chair)  
Laurel Ellis  
Deidre Ford  
Sarah Matthews  
Rowan Lawrence  
Jane Turner

### Appointment of Trustees

Trustees can be appointed at any general meeting, provided the conditions outlined in the charity's governing document are met.

### Trustee induction and training

New trustees are given a copy of the Constitution, and the latest accounts and are explained their role by a current member of the Board. Continuing trustees are advised of updates as they arise. Trustees are invited to attend relevant trustee training courses in for example governance and safeguarding.

### Organisational structure

The charity is governed by the board of trustees, with day to day operations delegated to the CEO, Hannah Burgon

### Public Benefit

The Trustees, in their meetings, have referred to the Charities Commission guidance on Public Benefit in making their decisions. Sirona Therapeutic Horsemanship provides therapeutic and learning opportunities for young people, people with disabilities and other disadvantages and those suffering social exclusion, through engaging in activities with horses, all set within the context of the natural environment.

Our vision is for marginalised or excluded young people and adults to improve their wellbeing, become more resilient and be better able to overcome the challenges and disadvantages they face in order to have more positive life outcomes.

### Risk management

The Trustees assess the risk to which Sirona Therapeutic Horsemanship CIO is exposed on a continuous basis. This includes the on-going monitoring of core reserves (see the reserves policy below).

## Objectives and activities

### Our objectives:

The objects of the CIO are:

- (1) To relieve those in need (in particular but not limited to those with physical, mental, social or emotional disabilities or disadvantages) by providing equine-assisted therapeutic and educational activities that may also involve other animals
- (2) To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill-usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals

In sub-clause (1), "emotional disabilities" will encompass those beneficiaries who struggle with low self-esteem or self-confidence, or have difficulty with communication and relationships or in regulating emotions (such as anger, anxiety and sadness), or who lack emotional stability and resilience. "Disadvantages" will encompass those beneficiaries who experience social or educational exclusion or lack of opportunity, taking into account factors such as socio-economic or educational background or physical, mental, communicational, behavioural or emotional difficulties.

### Our activities:

2022 was our 10<sup>th</sup> birthday year and so a time for reflecting on our work over the past decade. Sirona Therapeutic Horsemanship has now supported over 1000 participants since we first started in 2012 at our previous home at Hannahs at Seale Hayne, Newton Abbot, with initially just three horses and a small group of passionate and dedicated volunteers. During this time, we have grown and developed into a strong team of professionals including social workers, counsellors and psychotherapists, teachers and equine staff, alongside a committed band of valued volunteers.

As in 2021 the demand for our provision has continued to grow, with a 65% increase in applications received during 2022 compared to 2021. Alongside this the level of support need has been visibly higher, with more referrals for young people unable to attend school due to high levels of anxiety, those with self-harming behaviours and an increase in young people exploring gender related issues. Self/parent referrals have also increased dramatically, up 112% from 2021. This would appear to be a direct co-relation to the budget cuts in social care and education putting more pressure on the voluntary sector.

With Covid-19 pandemic restrictions easing in 2022 we were able to attempt to meet some of this increased demand by starting to provide some small group equine and animal-assisted sessions. Alongside this we also reinstated some public events. These included a very busy and successful open day in July attended by 177 people, being asked to present at the Equine-Assisted Practitioners Network conference in June, running a number of courses for the public on our work, and initiating new 'Referrer Information Mornings'. All these were very positively received and have provided collaborations for further opportunities.

In January 2022 we received the first instalment of the 3-year Big Lottery Community funding we were awarded in autumn 2021. With this grant we were able to reinstate our popular 'Supported Volunteering' sessions for those 18 years+ who have a range of support needs such as mental health/physical health issues, or are excluded or isolated in their communities. In August we also reinstated our Summer Holiday groups for the first time since before the pandemic. These popular small groups were provided on a donation basis for young people already attending Sirona during term time who would benefit from continuing over the summer holiday period, such as young people in foster care, and those with additional needs who find other group activities difficult to access. The sessions were extended to other disadvantaged young people who could benefit, including those from low income families, together with young people from our local communities not able to attend during term time, and a number of Ukrainian refugee children. Activities included learning how to look after the animals, cleaning out the stables and grooming the ponies, together with teaching the goats to lead, and learning about different feeds and healthy diets.

Evaluating our outcomes remains a high priority in our work. In order to continue to develop new ways of data collection sensitive to our participants' needs, whilst balancing this against the demand for quantifiable results

demanding by referrers. We started to introduce more formalised session-based targets with young people in 2022 aligned to the goal-based outcomes evaluation approach (Duncan Law, 2019 'The goal-based outcome (GBO) tool guidance notes' MindMonkey Associates: London). Whilst we follow a child-centred approach in sessions working within a non-directive, integrative model, we also understand the need from referrers and organisations to evidence our provision with a clinically recognised tool. The GBO method allows the young person to set their own targets and to follow their progress at their own pace, so is aligned to our co-production, child-centred approach. Targets set by young people have included working towards being able to lead a pony out for a nature walk, to smaller targets such as picking out a pony's hoof.

Some feedback we collected from young people during 2022 included the following;

*"Sirona has helped me – I feel happier around the horses. I am more confident and I have learned that even if I think I can't do something, having a go is the best thing to do".*

*"It has made me feel calmer and helped with my anger and made me more patient – I have made friends – yay!"*

*"being with the horses had made me feel calm and relax and makes me feel ready to learn. Knowing however bad it is it will get better with time and you just need to relax and take life in a stride and be calm."*

*"It has taught me to stick at something that is hard. It's helped me to be confident and not to panic if something goes wrong" The horses helped – especially Rupert as he reminds me of me".*

2022 has not been without its share of challenges; staffing has been tricky to navigate due to ongoing issues with Covid-19 set against the rising cost of living crisis. We have for the time-being successfully overcome this by obtaining further funding to enable us to provide a salary increase in order to retain and recruit the calibre of staff that we need for our innovative and vital service to continue.

Horse and animal welfare continued to be high on our agenda during 2022. As we have grown and learnt more about working with horses in equine-assisted therapy and learning, it has become even more important to Sirona to protect our horses; horses also experience 'burnout' in the same way as people. For this reason, we have been continuing our diversification plans by introducing more animals and other nature-based and art activities into our work over the past year.

## **Achievements and performance**

Young people have attended a range of different types of session to suit their needs over the past year, including some new sessions introduced post-pandemic.

We have provided **527** equine and animal-assisted sessions to **104** direct participants and **507** total beneficiaries over the year with **1345** direct participant hours delivered.

Most of the sessions during 2022 were our core provision of Therapeutic Horsemanship sessions (no = 223) where the work has included developing social and communication skills alongside building confidence, empathy, self-esteem and learning new skills - so opening up further opportunities. These sessions have often been 1-1 where this is needed initially to build confidence and relationship with the practitioner and for the young person to start to feel safe at Sirona, and then moved onto a session with other young people in order to develop social and communication skills; so vital for young people in care for example who often struggle with relationships and friendships due to the trauma they have suffered and attachment issues as a result.

We also provided our Equine-Assisted Therapy and unique Equi-Family Therapy sessions (no = 48 sessions) for young people who have been referred for counselling with CAMHS (children and adolescent mental health services) for example, but not been able to engage in this traditional room-based counselling setting. These sessions are 1-1 with a qualified counsellor or therapist and are centred on building a trusting therapeutic relationship for young people to explore their emotions in a safe space. To meet the specific needs of one young person we provided Equi-Family Therapy sessions virtually for one term due to her anxiety preventing her from leaving her house.

We are very proud that we had five young people enrolled on the City and Guilds Level 1 Diploma Horse Care course we run in partnership with Bicton College in 2022 (no = 78 sessions) - with three of these young people successfully completing and passing the course in July. All three of these students moved on to start further courses in animal or horse care at local further education colleges in September. The other two students are progressing to the next level of the course in January 2023. Our other educational programme, the Changing Lives Through Horses course we run in partnership with the British Horse Society, was well attended with 84 sessions delivered. This programme is a really useful 'first step' course for young people who struggle in traditional education or have been out of school for some time. Many young people progress from this programme onto the accredited City and Guilds Level 1 Diploma in Horse Care course.

A number of young people have attended our new animal-assisted sessions as an alternative to our equine-assisted sessions when we have not had availability, or where young people would benefit from being with a range of smaller animals when horses may be initially too intimidating due to their size. Over the past year we rehomed some ex-battery hens and two goats Pepper and Billy who were destined for the abattoir, donated by our local farmer. Young people from care backgrounds have been able to empathise with these animals' backgrounds and with them needing time to settle into their new home. The goats especially are proving really popular and there are a lot of parallels that young people are able to identify with, such as the goats getting more confident as they start to trust and develop relationships with people. Practitioners have built in nature opportunities with the goats on sessions, taking them for foraging walks and collecting branches and plants that they like to eat, then researching this back in the classroom, so providing a practical educational experience. Introducing a wider range of animal and nature-based activities allows us to maintain our equine standards without the need to expand our herd of horses – with the additional inevitable higher cost implications.

During the Easter break we were able to undertake some building development work and extend our horses' barn roof in order to provide additional undercover shelter for both the horses and our participants during wet weather. The work was kindly funded by a grant from the Peter O' Sullivan Trust to whom we are very grateful.

During our team development day in November 2022 Sirona took the opportunity to reflect and learn from our work with disadvantaged and vulnerable participants over the past 10 years, and also to embrace our more secure staff team; we now have three equine-assisted practitioners on the core team, as opposed to relying on freelance therapists, together with a strong equine staff team enabling us to provide a more consistent and stable provision.

### Key achievements in 2022

- 104 direct beneficiaries
- 507 total beneficiaries (courses/events/open day etc)
- 527 equine and animal-assisted sessions delivered
- 1345 direct delivery hours
- Age range from 6 years to 88 years
- 87% attendance rate
- 35 volunteers provided 2566 volunteer hours (equivalent to £30,792 @ £12 pr hr)
- 1 new apprenticeship position provided
- A former young person attending Sirona employed on the Government Kickstarter scheme
- 15 community events attended/provided
- 8 training courses provided
- Invited to attend the Human Equine Interaction Register launch at Saddlers Hall in London
- Presented on equine welfare at the Equine Assisted and Facilitated Practitioners Network conference
- Presented on evaluation and outcomes at Horse World in Bristol
- Provided training to the team in Strengths Approach practice, Lucy Rees equine training, Equine Based Trauma-Informed Mindfulness, safeguarding level 3 and level 5, emergency 1<sup>st</sup> aid at work, safer recruitment, managing allegations, restorative practice and Polyvagal theory
- Extended our horses' barn roof with a grant from the Peter O Sullivan Trust
- Completed the woodland shelter in our copse ready to reinstate nature-based sessions in 2023
- Two goats joined our herd in line with our 'Diversity programme' of providing alternative activities

## Financial review

Sirona is funded primarily by grants and session income. The total income during the year was £192,358 (2021 - £148,179) of which £108,339 (2021 - £74,502) was grant funding and £7,190 (2021 - £8,635) was donations (including gift aid). £70,719 (2021 - £64,718) was received from session income and a further £2,920 (2021 - £0) from courses, and a further £668 (2021 - £324) from sales of clothing and other items.

Session income rose in 2022 as the charity began the recovery from the pandemic. This was supported by an increase in grant income as the 3-year grant funding from the Reaching Communities Big Lottery Fund began and made possible the recruitment of new session practitioners

Total expenditure for the year on our charitable activities amounted to £183,993 (2021 - £157,719) as the charity sought to pursue its objectives. Direct staffing costs rose by a further £27,519 to £69,489 as the core staff team was strengthened; horse and animal costs rose by £1,240 to £10,575; and rent and utilities increased by £1,189 to £3,463 reflecting the ongoing cost of living crisis. However, the sharpest increase was in the provision of bursaries which rose by £7,529 to £14,099 as the charity offered support in an increasingly difficult financial environment for so many. Other costs stayed relatively stable compared with the previous year.

We would like to thank all the grant funders who have supported us in the last year. A full list is given on page 13 of the report. We also wish to say thank you to the friends of Sirona who make regular donations to our work. We could not do what we do without you.

### Reserves Policy

The Board of Trustees continually reviews the reserves of the charity. Assets must be sufficient to enable the charity to operate effectively. The charity has a number of restricted funds; the purpose of these funds is detailed in the notes to the financial statements.

The charity aims to hold at least four months' core running costs in reserve at all times. This is to ensure that the charity is able to meet all of its legal obligations should funding be withdrawn. Our reserves are currently in line with our reserves policy.

### Plans for Future Periods

In line with our 'Diversity programme' we aim to continue to develop new aligned activities at Sirona during 2023, whilst remaining true to our core values of providing a calm, quiet and safe space, centred around the equine environment. During autumn 2022, with a development grant from South Hams Council we completed the woodland shelter in our small copse and aim to recruit a forest school leader in order to reinstate nature-based activities during 2023. This includes increasing biodiversity on our land with additional tree and hedgerow planting, together with providing horticultural activities on sessions for young people to encourage an awareness and appreciation for the natural environment. Alongside this we plan to introduce more art-based activities into sessions and continue to develop our sensory orchard garden area with involvement from our Supported Volunteers group.

With the completion of our horses' barn roof extension in 2022, over the next year we will be fundraising for replacement surfaces for our horses' arena and round pen due to the current surface requiring updating so it remains usable year-round. Other fundraising requirements will be concentrated on funding towards our rising horse and animal costs, together with building our core reserves.

Due to the sad passing of one of our patrons, the author Nicholas Evans, last year we are hoping to recruit new patrons in the future with a public profile who can support Sirona to gain a national presence with the aim of attracting sponsorship funding of our horses together with philanthropic support, in order to widen our funding opportunities.

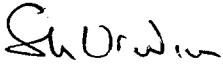
Disseminating our work around equine welfare in Equine-Assisted Interactions also remains high priority on our agenda and we plan more public courses and attendance at events in order to continue to highlight the importance of this in the EAI field.



## Approval

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", (issued in March 2005).

On behalf of the Board of Trustees



-----  
Sarah Urwin  
(Chair)

Dated: 19 May 2023

## Sirona Therapeutic Horsemanship CIO

# Independent Examiner's Report

for the Year Ended 31 December 2022

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- follow procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

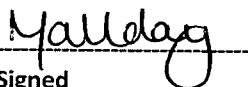
### Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act or to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

### Independent Examiner

  
Signed

17 May 2023  
Dated

MAP Accountants & Business Advisors  
2 Bridge Farm Offices  
Harberton  
Totnes  
Devon  
TQ9 7PP


**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income:					
Donations & grants	4	9,190	106,339	115,529	83,137
Incoming resources from charitable activities	6	74,307	-	74,307	65,042
Other income	7	2,522	-	2,522	-
<b>Total incoming resources</b>		<u>86,019</u>	<u>106,339</u>	<u>192,358</u>	<u>148,179</u>
<b>Resources expended</b>					
Charitable activities	9	75,109	103,219	178,328	151,424
Costs of raising funds	9	5,665	-	5,665	6,295
<b>Total resources expended</b>		<u>80,774</u>	<u>103,219</u>	<u>183,993</u>	<u>157,719</u>
<b>Net incoming/(outgoing) resources before transfers</b>		5,245	3,120	8,365	(9,540)
Gross transfers between funds		14,568	(14,568)	-	-
<b>Net income/(expenditure) for the year</b>		<u>19,813</u>	<u>(11,448)</u>	<u>8,365</u>	<u>(9,540)</u>
<b>Net movement in funds</b>					
Fund balances at 1 January 2022		184,177	34,030	218,207	227,747
Fund balances at 31 December 2022		<u>203,990</u>	<u>22,582</u>	<u>226,572</u>	<u>218,207</u>

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
**STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Assets	9	188,961	177,296
<b>Current assets</b>			
Debtors	10	1,518	1,087
Cash at bank and in hand		39,037	50,127
		<u>40,555</u>	<u>51,214</u>
<b>Creditors: amounts falling due within one year</b>	11	(2,944)	(10,303)
<b>Net current assets/(liabilities)</b>		<u>37,611</u>	<u>40,911</u>
<b>Total Assets less Current Liabilities</b>		226,572	218,207
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Net assets</b>		<u>226,572</u>	<u>218,207</u>
<b>Income Funds</b>			
Restricted funds		22,582	34,030
Unrestricted fund		203,990	184,177
		<u>226,572</u>	<u>218,207</u>

These accounts were approved by the Trustee Board on 19 May 2023 and signed on their behalf by



Sarah Urwin  
Chair

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2022**

**1 Accounting Policies**

**Charity information**

Sirona Therapeutic Horsemanship CIO is a Charitable Incorporated Organisation

**1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The accounts are prepared in sterling which is the functional currency of the charity.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate future funding planned in order to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the account.

**1.3 Incoming resources**

Items of income are recognised and included in the accounts when all of the following criteria are met:

The charity has entitlement to the funds;  
any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;  
there is sufficient certainty that receipt of the income is considered probable; and  
the amount can be measured reliably

No amounts are included in the financial statements for services donated by volunteers.

**1.4 Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted on the accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. staff time or estimated usage

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2022**

**1.5 Irrecoverable VAT**

Irrecoverable VAT is included in the Statement of Financial Activities and is reported as part of the expenditure to which it relates.

**1.6 Tangible Fixed Assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings	10% Reducing balance
Fixtures and fittings	25% Reducing balance

**1.7 Fund accounting**

Funds held by the charitable company are either:

Unrestricted general funds – these funds can be used in furtherance of the charitable objectives at the discretion of the Trustee Board.

Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions, which are legally binding, arise when specified by the donor or when funds are raised for particular restricted purposes.

The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfers to or from restricted funds are only made where a legal or constructive obligation has arisen requiring a transfer to be made.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**1.9 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.11 Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2 Legal Status of the Charity**

The charity is a Charitable Incorporated Organisation (CIO) and is regulated by the Charity Commission.

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2022

<b>3 Net income for the year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net income for the year is stated after charging:		
Depreciation	20,184	20,517
Independent examiner's fee	300	300

<b>4 Donations &amp; grants</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Donations	6,690	-	6,690	8,635
The Tresanton Trust	500	-	500	-
	7,190	-	7,190	8,635
Grants:				
The Gibbons Family Trust	-	2,000	2,000	1,500
Devon Community Foundation Ripple Fund	-	-	-	14,490
Devon Community Foundation Feel Good Fund	-	7,897	7,897	4,739
South Hams District Council Locality Jacqi Hodgson	-	-	-	500
29th May 1961 Charitable Trust	-	-	-	2,000
Devon County Council small grants scheme	-	1,620	1,620	2,375
Wyn and Ken Lo Memorial Foundation	-	-	-	1,000
The D'Oyly Carte Charitable Trust	-	-	-	5,000
The Norman Family Charitable Trust	-	1,000	1,000	1,000
British Horse Society Bursary grants	-	3,115	3,115	400
HMRC Furlough grants	-	-	-	531
The Swire Charitable Trust	-	10,000	10,000	10,000
Restitution Fund	-	-	-	1,000
The Pixel Fund	-	-	-	5,967
Sir Peter O'Sullivan Charitable Trust	-	-	-	20,000
Duchy College apprentice grant	-	-	-	500
Government Apprentice grants	2,000	-	2,000	3,500
Government Kickstart programme grant	-	4,419	4,419	-
Elmgrant Trust	-	1,500	1,500	-
The Veronica Awdry Charitable Trust	-	2,000	2,000	-
South Hams District Council	-	8,470	8,470	-
National Lottery Community Fund	-	50,000	50,000	-
Wild about Devon Community Wildlife Fund	-	222	222	-
British Equestrian Federation	-	5,187	5,187	-
The Hargreaves Foundation	-	8,909	8,909	-
	2,000	106,339	108,339	74,502
<b>Total Donations &amp; Grants</b>	<b>9,190</b>	<b>106,339</b>	<b>115,529</b>	<b>83,137</b>

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
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**5 Taxation**

The organisation is a registered charity and is therefore not liable to corporation tax on its charitable income.

**6 Incoming resources from Charitable activities**

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Session income	70,719	-	70,719	64,718
Courses and workshops	2,920	-	2,920	-110
T-shirt and book sales	668	-	668	434
	<u>74,307</u>	<u>-</u>	<u>74,307</u>	<u>65,042</u>

**7 Sundry Income**

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Income from insurance claim	2,522	-	2,522	-

**8 Total resources expended**

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
<b>Charitable activities</b>				
Activities undertaken directly	45,571	89,855	135,426	108,137
Support Costs	29,538	13,364	42,902	43,287
<b>Total</b>	<u>75,109</u>	<u>103,219</u>	<u>178,328</u>	<u>151,424</u>
<b>Costs of raising funds</b>	5,665	-	5,665	6,295
	<u>80,774</u>	<u>103,219</u>	<u>183,993</u>	<u>157,719</u>



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**9 Resources expended**

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
<b>Activities undertaken directly</b>				
Staff salaries	15,783	53,706	69,489	41,970
Session practitioners	4,923	11,906	16,829	28,271
Supervision and Training	1,116	3,040	4,156	1,816
Volunteer expenses	53	669	722	606
Bursaries given	4,224	9,875	14,099	6,570
Horse feed and care	7,481	3,094	10,575	9,335
Horse tack and clothing	1,176	133	1,309	1,450
Facility maintenance	9,625	1,801	11,426	13,665
Education materials	538	-	538	203
Licences and insurance	312	3,768	4,080	4,086
Marketing and promotion	340	1,863	2,203	165
	<u>45,571</u>	<u>89,855</u>	<u>135,426</u>	<u>108,137</u>
<b>Support Costs</b>				
Staff salaries	6,459	5,061	11,520	11,032
Rent and Utilities	634	2,829	3,463	2,274
Office costs	662	1,373	2,035	1,726
Motor running	14	1,807	1,821	1,810
Sundry expenses	1,481	74	1,555	1,179
Accountancy	-	1,920	1,920	1,920
Professional fees	-	-	-	1,852
Loan Interest	104	-	104	677
Building and Equipment depreciation	20,184	-	20,184	20,517
Governance cost - Independent Examiners Fee	-	300	300	300
	<u>29,538</u>	<u>13,364</u>	<u>42,902</u>	<u>43,287</u>
<b>Costs of Generating Funds</b>				
Staff salary	5,665	-	5,665	5,665
Fundraising costs	-	-	-	630
	<u>5,665</u>	<u>-</u>	<u>5,665</u>	<u>6,295</u>

Of the resources expended for 2021, £88,626 were unrestricted and £69,093 were restricted

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
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**10 Tangible fixed assets**

	Buildings £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2022	226,242	23,044	249,286
Additions in year	31,297	552	31,849
At 31 December 2022	257,539	23,596	281,135
<b>Depreciation</b>			
At 1 January 2022	57,091	14,899	71,990
Charge for year	18,055	2,129	20,184
At 31 December 2022	75,146	17,028	92,174
<b>Net book value</b>			
At 31 December 2022	182,393	6,568	188,961
At 31 December 2021	169,151	8,145	177,296

**11 Debtors**

	2022 £	2021 £
Trade debtors	983	917
Prepayments	535	170
	1,518	1,087

**12 Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade Creditors	1,454	817
Advance payments	-	665
Taxation and social security	1,490	989
Unsecured Loan	-	7,832
	2,944	10,303

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
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**13 Trustees and employees**

**Number of employees**

There were 3 full time and 5 part time employees during the year (2021 – 3 full time and 4 part time)

**Trustees' remuneration and reimbursement**

One trustee was reimbursed for facilitation of courses amounting to £220 (2021 – £0) and travel expenses amounting to £369 (2021 –£157) during the year.

**14 Analysis of assets between funds**

	Fixed Assets	Net Current Assets	Creditors of more than one year	Total
	£	£	£	£
<b>Unrestricted funds</b>				
General	188,961	15,029	-	203,990
<b>Restricted funds</b>	-	22,582	-	22,582
As at 31 December 2022	<u>188,961</u>	<u>37,611</u>	<u>-</u>	<u>226,572</u>

**SIRONA THERAPEUTIC HORSEMANSHIP CIO**  
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**15 Summary of movement in funds**

The restricted income funds of the charity arising through its activities are as follows:

<b>Fund name (Funder)</b>	<b>Restricted purpose of funding</b>
Devon Community Foundation Ripple Fund	A grant towards staff and core costs for sessions for young care leavers
Devon Community Foundation Feel Good Grant	A grant towards staffing costs for nature based activities
29 <sup>th</sup> May 1961 Charitable Trust	A grant towards our equine assisted sessions
Devon County Council Small Grants Scheme for Disabled Young People	A grant towards session staff and facility costs for sessions for children with special educational needs and disabilities (SEND)
The Elmgrant Trust	A grant for Bursaries for young people
The D'Oyly Carte Charitable Trust	A grant towards session and general costs
The Gibbons Family Trust	Grants to sustain the activities at Sirona
National Lottery Community Fund	A grant to sustain and enhance the activities at Sirona
Swire Charitable Trust	A grant for core costs
The Norman Family Trust	A grant for general session costs
Restitution Fund	A grant towards our COVID-19 programme for young people
Barratt Developments Charitable Foundation	A grant for general session costs
Wyn and Ken Lo Foundation	A grant for general costs
Devon County Council Small Grants Scheme 2	A grant for staffing and facility costs for equine and animal assisted activities
Pixel Trust	A grant to provide subsidised sessions to young people experiencing increased mental health issues
Sir Peter O'Sullivan Charitable Trust	A capital grant to fund the extension of the barn roof
South Hams District Council Community Recovery Fund	A grant for infrastructure for nature based sessions
British Horse Society	Grants for bursaries and training
South Hams District Council Mental Health	A grant for bursaries for holiday courses for young people
Wild about Devon Community Wildlife Fund	A grant to enhance the biodiversity of our environment
The Veronica Awdry Charitable Trust	A grant for general costs
British Equestrian Federation	A grant to provide sessions to young people
The Hargreaves Foundation	A grant for bursaries

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16 The movements of funds for the year ended 31 December 2022 were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers	Closing Balance
	£	£	£	£	£
<b>Restricted funds</b>					
Devon Community Foundation Ripple Fund	9,072	-	9,072	-	-
Devon Community Foundation Feel Good Grant	2,471	7,897	6,318	-	4,050
29 <sup>th</sup> May 1961 Charitable Trust	1,100	0	1,100	-	0
The Elmgrant Trust	0	1,500	825	-	675
The D'Oyly Carte Charitable Trust	1,250	0	1,250	-	0
The Gibbons Family Trust	530	2,000	2,033	-	497
National Lottery Community Fund	0	50,000	49,719	-	281
Swire Charitable Trust	0	10,000	5,600	-	4,400
The Norman Family Trust	127	1,000	827	-	300
Restitution Fund	400	0	400	-	0
Barratt Developments Charitable Foundation	500	0	500	-	0
Wyn and Ken Lo Foundation	700	0	700	-	0
Devon County Council Small Grants Scheme 2	1,047	1,620	2,667	-	0
Pixel Trust	4,002	0	4,002	-	0
Sir Peter O'Sullivan Charitable Trust	12,831	0	1,459	11,372	0
South Hams District Council Community Recovery Fund	-	5,970	120	3,196	2,654
British Horse Society CLTH Training	-	300	300	-	0
British Horse Society bursary grants	-	2,815	2,815	-	0
South Hams District Council Community Mental Health	-	2,500	2,500	-	0
Wild about Devon Community Wildlife Fund	-	222	222	-	0
Kickstart government grant	-	4,419	4,419	-	0
The Veronica Awdry Charitable Trust	-	2,000	1,000	-	1,000
British Equestrian Federation	-	5,187	4,111	-	1,076
The Hargreaves Foundation	-	8,909	1,260	-	7649
	34,030	106,339	103,219	(14,568)	22,582
<b>Unrestricted funds</b>					
General	184,177	86,019	80,774	14,568	203,990

Sufficient resources are held for each restricted fund in an appropriate form to enable funds to be applied in accordance with the restrictions.

A transfer of funds was made from restricted funds to unrestricted funds in respect of building works and equipment carried out in accordance with the terms of grant agreements for fixed assets for unrestricted use.