

SCROPTON RIDING FOR THE DISABLED CENTRE

England & Wales · Charity number 1170646

Details

Status Registered

Legal form Charitable company

Company number [10427277](#)

Registered 2016-12-08

Register [View on the Charity Commission register](#)

Contact

Address Watery Lane
Scropton
Derby
DE65 5PL

Phone 01283812753

Email office@scropton.com

Website www.scropton.com

Activities

Objects: 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/OR TO CARRIAGE DRIVE TO BENEFIT THEIR HEALTH AND WELL BEING IN THE DERBYSHIRE AREA

Activities: The provision, to disabled children and adults, of instruction and practice in horse riding, stable management and carriage driving.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Derbyshire
- Leicestershire
- Nottinghamshire
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£307,638	£314,070	-	-
2023-12-31	£320,806	£312,558	-	-
2022-12-31	£242,514	£237,572	-	-
2021-12-31	£157,142	£189,450	-	-
2020-12-31	£284,962	£238,130	-	-

Trustees

Name	Role	Appointed
TIMOTHY PARKER	Chair	2018-06-07
AMIE WALKER		2016-10-13
Glynis Dalley		2019-06-13
Helen Davis		2025-02-01
Ruth Ashburner		2025-05-20

SCROPTON RIDING FOR THE DISABLED CENTRE

England & Wales - Charity number 1170646

Accounts

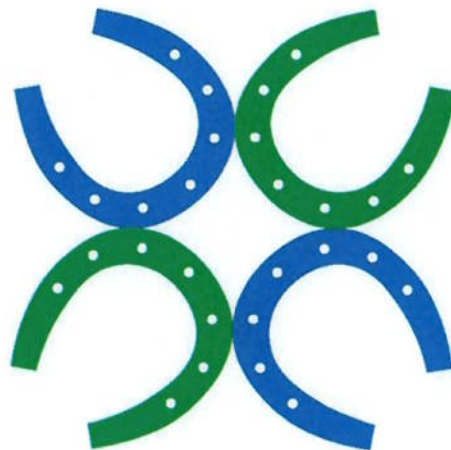
Scropton Riding for the Disabled Centre
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 December 2024

Charity number 1170646

Company number: 10427277



Report and accounts for the year ended 31 December 2024

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Chairman's Report for the year ended 31 December 2024

Horses are amazing animals and through them we make real and lasting differences to the lives of local children and adults with additional needs. At Scropton Riding for the Disabled (Scropton RDA) our horses and activities offer opportunities to develop a wide variety of life skills, improve health and well-being, build abilities and all whilst getting active and having fun. We help an enormous range of disabilities; physical, learning, sensory, multiple and profound, and more recently those with mental health problems as well.

Our activities include riding, horse care and horse agility allowing us to work with a wide range of disabilities and needs. What characterises all our participants is their difficulties accessing mainstream activities. Their needs are a barrier to taking part in sport, being active, socialising, communicating, getting out and joining in. We cater for this very wide range of needs with activities at different levels suitable for everyone to access.

Located in South Derbyshire, we have the capacity to support around 250 participants each year. Our Centre is much more than just a riding centre with many local groups and individuals involved, giving it a real sense of community. Scropton RDA continues to thrive, with a busy timetable Tuesday to Saturday throughout the day and into the evenings. Although we have some spare capacity, client numbers remain stable, with a waiting list for certain days and times.

Acquiring new horses is our single biggest challenge. The current horse market is small and continues to be fast moving, making it difficult for us to complete due diligence on a prospective horse compared to a private buyer who is prepared to buy with less checks, taking more risk. We have a healthy budget and are exploring all possible avenues to help find the horses we so urgently need.

Unfortunately, another year has gone by with limited growth in Horse Care and Horse Agility activities. This year we have introduced new Horse Club sessions which combine Horse Care, Agility and social activities. Our focus being mainly tied up with horses and retaining the clients and activities we have, there hasn't been sufficient time and resource to focus more on this potential area of growth. There are some regular Horse Care sessions and both Care and Agility activities are an important part of our holiday activity programs.

Volunteer numbers have improved throughout the year, as has the regularity and retention of those volunteers. Recruiting more volunteers to support participant growth continues to be a challenge, but there were a number of successful initiatives throughout the year. There were a number of changes within the Groom, Coaching and Admin teams, and there is a really good team spirit about the Centre.

Overall, it was a tough but good year, there is a lively and positive vibe at the Centre, creating a great place to take part in activities, volunteer, work or just visit. I would like to take this opportunity to thank some of those who have helped us along the way;

- Our staff, who have dedicated themselves to the Centre, have been hard working, flexible, generous and loyal.
- Our volunteers, who help us with everything from maintenance to supporting participants in sessions, we could not do this without them.
- Grant makers and private donors, the generosity we have received has allowed us to purchase some of the horses we were desperate for and plug some holes in core funding.
- My fellow Trustees, who give their time freely and have helped me steer the Centre through another extraordinary year.

Tim Parker
Chairman

Scropton Riding for the Disabled Centre

Registered Charity 1170646

21st August 2025

Legal and Administrative Information

Charity Number: 1170646

Company Registration Number: 10427277

Registered Office: Scropton Horse Centre
Watery Lane
Scropton
Derbyshire
DE65 5PL

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Independent Examiner: Philip Handley FCA
HSKSG Audit Limited
Charlotte House
Stanier Way
The Wyvern Business Park
Derby
DE21 6BF

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tim Parker	Chair
	Amie Walker	Treasurer
	Glynis Dalley	
	Helen Davis	(appointed as trustee on 1 Feb 2025)

Report of the Trustees (Including report of the Directors) for the year ended 31 December 2024

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2024, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Our purposes and activities

The purposes of the charity are:

- to further the objectives of the RDA (Riding for the Disabled Association Incorporating Carriage Driving) Charity Number 244108
- to provide people with additional special needs or disabilities, the opportunity to ride and/or work with horses on the ground to benefit their health and well-being and achieve their goals

Facilities for riding and ground-based activities with horses are provided at the Centre. The assistance in the provision of such activities is provided by our staff, coaches and volunteers, all of whom are fully qualified for their relevant tasks and attend training courses related to providing horse riding and ground-based activities with horses for people with physical disability, learning difficulties or other special needs.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and performance

Riding and Ground-based Activities

Activity levels have fallen slightly during 2024. A shortage of horses has not only affected potential growth but has limited the number of participants we can accommodate per session. There have been occasions when sessions have been cancelled, or the number of participants in a session were reduced. Whilst cancellations are not ideal, horse welfare is paramount, we will not overwork the horses.

Despite these challenges throughout the year we have been able to support 350 participants with additional needs, whether this has been for regular sessions, short courses or one-off activities

Riding continues to be our main activity but we continue to offer Horse Care and Horse Agility. This year has seen the successful introduction of Horse Clubs. Most involve some riding, but we have also started clubs where the horse activities are all ground based, making them accessible to a wider range of participants.

We have plans in place for 2025 to further promote ground-based activities including some subsidised taster sessions and short courses, building towards these activities becoming a core part of our timetable.

Horses

We started the year with 12 (7 owned, 5 on loan) horses and ponies with plans to grow to our team. During the last 6 months of the year we unfortunately lost the use of 7 horses from a mix of retirement, injury, illness and end of loan agreements. Despite finding some new horses this meant we ended the year with only 10 (6 owned, 4 on loan). It has been hugely challenging to find the right horses and we had limited success during the year. This problem is industry wide and has been the cause of many commercial riding establishments closing their doors for good.

Sadly, one of the horses we lost was a long-term stalwart of the Centre, everyone's favourite horse Hercules. Hercules served his riders faithfully for just over 9 years at Scropton, with some going on to have great success riding him at the Regional and National Championships. He will be missed by everyone.

There is a lot to do in 2025 to rebuild the horse team back up to a number that allows growth and versatility for our clients. It will be a key focus for us. The balance of heights, build, abilities and age must be improved so that we can be confident we have the horsepower we need to grow activity levels and meet future plans.

As always, we have a team of dedicated grooms working under our Equestrian Manager who ensures the welfare of all our horses and ponies is second to none. We also have a network of support working with the Centre including vets, farriers, dentists, physios and saddle fitters.

Volunteers

The Centre has a large team of volunteers, without which we would not be able to operate. These range from volunteers working with horses and participants to those catering in the coffee bar, helping with maintenance and supporting fundraising. We also have a few supported volunteers with additional needs who gain a great deal of independence and personal responsibility from helping around the yard. All this help means the number of staff can be kept to a minimum.

The Centre has a part-time Volunteer Co-ordinator who provides a consistent and regular contact with all volunteers, engages in recruitment, undertakes statutory checks, arranges training and co-ordinates attendance times.

It is important to us that volunteers feel part of the team and feel valued and that they play an important role in what we do.

The Trustees want to take this opportunity to thank each and every volunteer, old and new, who generously donates their time to ensure the Centre continues to stay open for our participants and, in addition, for providing the friendly and enriching environment within which participants can flourish.

Funding

The Centre is entirely self-supporting, relying on self-generated funds, donations and grants to cover the general running costs and various improvement projects that become necessary during the year.

The majority of the Centre's income comes from fees from riding and ground-based activities, which are kept as low as possible to ensure they remain within the range of its customers. These fees alone do not generate enough to cover the operating costs and therefore the Centre remains heavily dependent on its charitable status and the generosity of those supporting the Centre through donations.

The Trustees would like to thank all those supporters that gave generously during the year.

Projects

In December 2023, work started on the complete refurbishment of the toilet facilities on site, both on the yard and in the coffee bar. The work completed in February 2024. This was a long overdue project, but costing a little over £50,000 it required grant funding which took time to secure. A special thanks to Severn Trent who funded £44,525 and the Bernard Sunley Foundation who funded £5,000 towards this project.

This year also saw the successful introduction of Horse Clubs. These are extended sessions where participants are involved in a variety of horse-based activities and also have some time for non-horse related activities such as crafts and time for socialising. Participants involved in these sessions have benefitted from the wide mix of activities and opportunities these clubs offer. This is an area we hope to develop further in 2025. Our thanks go to the Boshier Hinton Foundation, David Solomons Charitable Trust, The Hedley Foundation and Cash 4 Clubs who all supported this project in different ways.

Activities of Scropton Equestrian Centre Ltd (SEC Ltd)

All mainstream riding lessons were conducted by the trading subsidiary Scropton Equestrian Centre Ltd (Company Number 03861792). A total of £76,675 (2022: £72,520) has been received from that company in relation to charges for the use of the Centre's facilities and donations.

Financial review and reserves policy

The core income from riding lessons and ground-based activities, together with income from SEC Ltd, and regular fundraising activities is insufficient to cover the day-to-day costs of running the Centre. The nature of donations, gifts and grants is that they are irregular and cannot be relied upon to keep the accounts in surplus every year.

Accordingly, the Trustees try to maintain reserves sufficient to carry the charity through any lean years which may arise and, in addition, build up funds to finance development projects which enhance the available facilities. The targeted reserves are 3 months' worth of essential running costs, which the Trustees are working to achieve. The level of free reserves held by the charity at the year-end is £26,750 (2023: £44,582).

The Centre's total income for the year was £307,638 (2023: £320,806), costs were £314,070 (2023: £312,558), resulting in a loss of £6,431 (2023: £8,248 surplus).

Future plans

The Centre has been running for nearly 60 years and the Trustees are committed to the Centre being sustainable and financially stable for the foreseeable future, providing security for the staff, volunteers and clients of the Centre.

We are determined to offer a wide range of activities to a diverse range of people from within our community and beyond. Non-ridden activities will be an important part of this, both for regular activities and one-off sessions.

We are continuing to develop opportunities for people with mental health needs to benefit from all that being around horses can offer.

We are developing partnerships with other organisations that are looking for activities to offer their own client base, including schools, day centres and care homes.

Structure, Governance and Management

Governing Document

Scropton Riding for the Disabled Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 13 October 2016. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 9 Members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

When new or additional Trustees are required they are elected by the Members or co-opted by the Trustees. All Trustees are also Members and support the objects of the charity, as set out above.

The Trustees retire at each Annual General Meeting of the charity. Trustees may then stand again and may be reappointed by the Members. Co-opted Trustees hold office until the next AGM when they retire but may stand as Trustees and put themselves forward for election by the Members.

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Statement of Trustee's responsibilities

The charity Trustees (who are also the Directors of Scropton Riding for the Disabled Centre for the purposes of company law) are responsible for preparing a Trustee's Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

By order of the Board of Trustees



Tim Parker
Chairman

21st August 2025

Independent Examiner's Report to the Trustees of Scropton Riding for the Disabled Centre

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip Handley FCA
HSKSG Audit Limited, Chartered Accountants



Dated: 29th August 2025

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Statement of Financial Activities for year ended 31 December 2024
(including an Income and Expenditure account)

	Note	Unrestricted funds 31 Dec 2024 £	Restricted income funds 31 Dec 2024 £	Total funds 31 Dec 2024 £	Prior year funds 31 Dec 2023 £
Income					
Donations and legacies	3	35,866	48,153	84,018	102,369
Charitable activities	4	126,367	-	126,367	122,223
Other trading activities	5	18,418	-	18,418	21,189
Investment Income	7	2,160	-	2,160	2,504
Other	6	76,675	-	76,675	72,520
Total		259,486	48,153	307,638	320,806
Expenditure					
Charitable activities	8	297,167	16,903	314,070	312,558
Total		297,167	16,903	314,070	312,558
Net income / (expenditure)		(37,681)	31,250	(6,431)	8,248
Transfer between funds	18	27,500	(27,500)	-	-
Other recognised gains					
Gain on revaluation of fixed assets	11	17,938	-	17,938	-
Net movement in funds		7,756	3,750	11,506	8,248
Reconciliation of funds:					
Total funds brought forward		1,040,545	16,000	1,056,545	1,048,297
Total funds carried forward	18	1,048,301	19,750	1,068,051	1,056,545

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Company Number 10427277

Balance Sheet as at 31 December 2024

	Note	31 Dec 2024 £	31 Dec 2023 £
Fixed assets			
Investments		1	1
Tangible assets	11	1,021,551	997,208
Intangible assets	11	-	-
Total fixed assets		1,021,552	997,209
Current assets			
Stocks	12	2,961	920
Debtors	13	15,500	859
Cash		74,273	169,661
Total current assets		92,734	171,440
Creditors: amounts falling due within one year	14	10,653	51,819
Net current assets		82,080	119,621
Total assets less current liabilities		1,103,632	1,116,830
Creditors: amounts falling due after one year	15	35,581	60,285
Net assets		1,068,051	1,056,545
Funds of the Charity			
Restricted funds		19,750	16,000
Unrestricted funds		189,058	199,240
Revaluation reserve		859,243	841,305
Total funds	18	1,068,051	1,056,545

Balance Sheet as at 31 December 2024 - continued

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies. For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The notes attached on pages 14 - 24 form an integral part of these accounts.



Tim Parker
Chairman



Amie Walker
Treasurer

Approved by the Board of Trustees on 21st August 2025

Notes to the Accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Scropton Riding for the Disabled Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in the financial statements are rounded to the nearest £.

The charity has relied on the exemption from preparing group accounts, and therefore the financial statements reflect the results of the individual charity only.

b) Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the level of reserves held and the resilience shown during the Covid-19 pandemic.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Liabilities and Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is renewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates incurred.

e) Intangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Software	25% Straight-Line

f) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold land & buildings	0%
Plant & Equipment	10% - 12.5% Straight-Line
Fixtures & Fittings	10% Straight-Line

No depreciation is provided in respect of land and buildings as the amount is negligible due to the high residual value of the buildings. Freehold land is not depreciated.

g) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

h) Debtors

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

i) Cash at bank

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

j) 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.

k) Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

l) The investment in the subsidiary is measured at cost.

m) The charity is exempt from corporation tax on its charitable activities.

2 Legal status of Scropton Riding for the Disabled Centre

The Centre is a company limited by guarantee, incorporated in England and Wales, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the charity.

3 Income from donations and legacies

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2024	31 Dec 2024	31 Dec 2024	31 Dec 2023
Donations and gifts	35,866	18,000	53,866	15,374
Grants	-	30,153	30,153	86,995
Total	35,866	48,153	84,019	102,369

The income from donations and legacies was £84,019 (2023: £102,369) of which £35,866 was unrestricted (2023: £15,374) and £48,153 was restricted (2023: £86,995).

The Centre benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2024	31 Dec 2024	31 Dec 2024	31 Dec 2023
RDA Activities	126,367	-	126,367	122,223
Total	126,367	-	126,367	122,223

Income from charitable activities was derived from unrestricted activities in both years.

5 Income earned from other trading activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2024	31 Dec 2024	31 Dec 2024	31 Dec 2023
Hire of facilities	15,343	-	15,343	17,484
Cafe	3,075	-	3,075	3,704
Total	18,418	-	18,418	21,189

Income from other trading activities was derived from unrestricted activities in both years.

6 Other Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2024	31 Dec 2024	31 Dec 2024	31 Dec 2023
Scropton Equestrian Centre Ltd - Hire	76,675	-	76,675	72,520
Total	76,675	-	76,675	72,520

A charge is made to Scropton Equestrian Centre Ltd (Company Number 03861792) for the use of the Centre's facilities in the provision of riding instruction to able bodied riders. The income in both years is unrestricted.

7 Investment income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2024	31 Dec 2024	31 Dec 2024	31 Dec 2023
Bank Interest	2,160	-	2,160	2,504
Total	2,160	-	2,160	2,504

Bank interest was derived from unrestricted cash balances in both years.

8 Analysis of expenditure on charitable activities

Analysis of expenditure	Unrestricted funds	Restricted income funds	Total funds	Prior year
	31 Dec 2024	31 Dec 2024	31 Dec 2024	31 Dec 2023
Expenditure				
Staff Costs	168,890	6,890	175,780	149,589
Freelance Costs	18,443	-	18,443	19,567
Horse Care	21,851	-	21,851	11,120
Feed & Bedding	9,617	5,000	14,617	14,594
Equipment	1,872	560	2,432	2,346
Rates & Water	4,719	-	4,719	3,487
Electric	8,057	-	8,057	8,170
Insurance	12,289	-	12,289	11,576
Maintenance	10,623	4,453	15,075	59,306
Training	140	-	140	-
Marketing	469	-	469	456
Administration	1,843	-	1,843	1,707
External Fees	12,862	-	12,862	5,900
Independent Examiner's Fees	1,062	-	1,062	1,062
Coffee Bar	4,175	-	4,175	4,477
Sundry	5,597	-	5,597	2,326
Loan Interest	2,466	-	2,466	3,732
Loss on Disposal of Fixed Asset	2,625	-	2,625	7,125
Depreciation	9,570	-	9,570	6,017
Total Expenditure	297,167	16,903	314,070	312,558

Expenditure on charitable activities was £314,070 (2023: £312,558) of which £297,167 was unrestricted (2023: £238,847) and £16,903 was restricted (2023: £73,711).

9 Analysis of staff remuneration and expenses

	This Year	Prior Year
	31 Dec 2024	31 Dec 2023
Staff Costs		
Salaries and wages	161,947	143,671
Social security costs	10,295	3,585
Pension costs (defined contribution pension plan)	2,597	2,149
Other employee benefits	940	184
Total Staff Costs	175,780	149,589

The charity Trustees were not paid nor received any other benefits from employment with the Centre, neither were they reimbursed expenses during the year. No charity Trustee received payment for professional or other services supplied to the charity.

The total employee benefits of the key management personnel of the charity were £80,864 (2023: £80,870) and related to 3 people (2023: 3 people). There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Related party transactions

There were no related party transactions in the year.

11 Investments, Intangible and Tangible fixed assets

	Intangible	Freehold land & buildings	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year	2,000	972,063	48,087	38,796	1,060,945
Additions	-	-	31,100	-	31,100
Revaluations	-	17,938	-	-	17,938
Disposals	-	-	(31,484)	-	(31,484)
At end of the year	2,000	990,000	47,703	38,796	1,078,499
Depreciation					
At beginning of the year	2,000	-	36,263	25,474	63,737
Depreciation	-	-	5,917	3,653	9,570
Disposals	-	-	(16,359)	-	(16,359)
Impairment	-	-	-	-	-
At end of the year	2,000	-	25,821	29,127	56,948
Net book value at the beginning of the year	-	972,063	11,823	13,322	997,208
Net book value at the end of the year	-	990,000	21,881	9,669	1,021,551

Depreciation Basis	Straight Line	Straight Line	Straight Line	Straight Line
Depreciation Rate	25%	0%	10% & 12.5%	10%

Revaluation - Freehold land & buildings

On 6th August 2024 a valuation of the premises was carried out by BB and J Commercial, Derby. The open market freehold value of £990,000 was determined on the basis of vacant possession. Revaluations will be carried out in accordance with accounting practice every 5 years, the next one being scheduled for December 2029.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

The company investment of £1 relates to the subsidiary undertakings of:

Scropton Equestrian Centre Ltd

Nature of business: Equestrian activities

Company Number: 03861792

Registered in England and Wales

Registered address: The Riding Centre, Scropton, Derby, Derbyshire, DE65 5PL

Number of shares: 1

Class of share: Ordinary

Holding: 100%

The financial statements as at 31 December 2024 show:

Income: £76,675

Expenditure: £76,675

Profit/Loss £0

Net Assets £0

12 Stock

	31 Dec 2024	31 Dec 2023
	£	£
Opening stock	920	2,000
Added in period	8,850	8,906
Expensed in period	(6,809)	(9,986)
Impaired	-	-
Closing stock	2,961	920

Stocks relate to haylage.

13 Debtors

	31 Dec 2024	31 Dec 2023
	£	£
Trade debtors	-	-
Prepayments and accrued income	15,500	859
Total	15,500	859

14 Creditors: amounts falling due within one year

	31 Dec 2024	31 Dec 2023
	£	£
Trade Creditors	2,200	1,718
Accruals and deferred income	1,062	40,122
Other Creditors	367	524
Bank Loan	7,024	9,456
Total	10,653	51,819

15 Creditors: amounts falling due after more than one year

	31 Dec 2024	31 Dec 2023
	£	£
Bank Loan	35,581	60,285
Total	35,581	60,285

The bank loan includes amounts repayable of £3,701 (2023: £17,371) after more than five years.

Included within bank loans due within and after one year is £42,606 repayable to Triodos Bank UK. Interest on this loan is charged at a rate of 5% per annum. The term of the loan is 10 years with monthly repayments commencing in June 2020. The loan is secured against the Freehold Land and Buildings.

16 Post balance sheet events

There were no material post balance sheet events.

17 Analysis of net assets between funds

Current year	£	£	£
	Unrestricted	Restricted	Total
	Funds	Funds	Total
	2024	2024	2024
Fixed Assets	1,021,552	-	1,021,552
Cash and current investments	54,523	19,750	74,273
Other current assets / liabilities	7,808	-	7,808
Creditors more than one year	(35,581)	-	(35,581)
Provisions / pensions	-	-	-
Total	1,048,301	19,750	1,068,051

Prior year	£	£	£
	Unrestricted	Restricted	Total
	Funds	Funds	Total
	2023	2023	2023
Fixed Assets	997,209	-	997,209
Cash and current investments	153,661	16,000	169,661
Other current assets / liabilities	(50,040)	-	(50,040)
Creditors more than one year	(60,285)	-	(60,285)
Provisions / pensions	-	-	-
Total	1,040,545	16,000	1,056,545

Scropton Riding for the Disabled Centre
Registered Charity 1170646

18 Movement in Funds

Current year

	£ Balance 01 Jan 2024	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2024
Unrestricted Funds							
General Fund	1,040,545	259,486	(297,167)	(37,681)	27,500	17,938	1,048,301
Total	1,040,545	259,486	(297,167)	(37,681)	27,500	17,938	1,048,301
Restricted Funds							
The Souter Charitable Trust	4,000	-	-	-	(4,000)	-	-
Edith Murphy Foundation	7,000	-	-	-	(7,000)	-	-
Masonic Charitable	5,000	-	-	-	(5,000)	-	-
UK Youth	-	1,225	(1,225)	-	-	-	-
Pets at Home	-	11,500	-	11,500	(11,500)	-	-
Hedley Foundation	-	2,000	(2,000)	-	-	-	-
Co-op Community Dividend	-	1,000	(1,000)	-	-	-	-
Cash 4 Clubs	-	2,000	(2,000)	-	-	-	-
UK Youth	-	1,225	(1,225)	-	-	-	-
Masonic Charity	-	5,000	(5,000)	-	-	-	-
Douglas Arter Foundation	-	500	-	500	-	-	500
Severn Trent Water	-	4,453	(4,453)	-	-	-	-
Masonic Charity	-	500	-	500	-	-	500
Masonic Charity	-	500	-	500	-	-	500
GRIN Micro Award	-	250	-	250	-	-	250
Private Donations	-	18,000	-	18,000	-	-	18,000
Total	16,000	48,153	(16,903)	31,250	(27,500)	-	19,750
Total	1,056,545	307,638	(314,070)	(6,431)	-	17,938	1,068,051

The transfers between funds relate to restricted funds used for capital expenditure which have now been completed and as such the restrictions have lapsed.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Movement in Funds (continued)

Prior year

	£ Balance 01 Jan 2023	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2023
Unrestricted Funds							
General Fund	1,042,081	233,811	(238,847)	(5,036)	3,500	-	1,040,545
Total	1,042,081	233,811	(238,847)	(5,036)	3,500	-	1,040,545
Restricted Funds							
National Lottery	4,216	-	(4,216)	(4,216)	-	-	-
Foundation Derbyshire	2,000	-	(2,000)	(2,000)	-	-	-
British Equestrian Fed	-	4,936	(4,936)	-	-	-	-
Abellio East Midlands	-	3,500	-	3,500	(3,500)	-	-
The Souter Charitable Trust	-	4,000	-	4,000	-	-	4,000
Edith Murphy Foundation	-	7,000	-	7,000	-	-	7,000
St James Place	-	2,500	(2,500)	-	-	-	-
Masonic Charitable	-	5,000	-	5,000	-	-	5,000
Severn Trent Water	-	40,073	(40,073)	-	-	-	-
East Midlands Airport	-	1,990	(1,990)	-	-	-	-
Boshier Hinton Foundation	-	1,475	(1,475)	-	-	-	-
British Equestrian Fed	-	2,116	(2,116)	-	-	-	-
Bernard Sunley Foundation	-	5,000	(5,000)	-	-	-	-
Cons. Charity of Burton	-	5,000	(5,000)	-	-	-	-
Co-op Community Fund	-	1,156	(1,156)	-	-	-	-
David Solomons Trust	-	750	(750)	-	-	-	-
Sir Jules Thorn Trust	-	2,500	(2,500)	-	-	-	-
Total	6,216	86,995	(73,711)	13,284	(3,500)	-	16,000
Total	1,048,297	320,806	(312,558)	8,248	-	-	1,056,545

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Purpose of the Restricted Funds 31 December 2024

Application to	Project	Total Grant
UK Youth	Ground Based Activities	1,225
Pets at Home	Horse Power	11,500
Hedley Foundation	Club Sessions Pilot	2,000
Co-op Community Dividend	Ground Based Activities	1,000
Cash 4 Clubs	Club Sessions Pilot	2,000
UK Youth	Ground Based Activities	1,225
Masonic Charity	Core Funding	5,000
Douglas Arter Foundation	Family Sessions Pilot	500
Severn Trent Water	Toilets	4,453
Masonic Charity	Core Funding	500
Masonic Charity	Core Funding	500
GRIN Micro Award	Core Funding	250
Private Donations	Horse Power	18,000
	Total	<u>48,153</u>

SCROPTON RIDING FOR THE DISABLED CENTRE

England & Wales - Charity number 1170646

Accounts

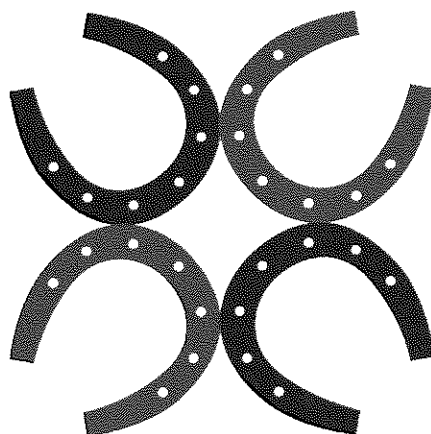
Scropton Riding for the Disabled Centre
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 December 2023

Charity number 1170646

Company number: 10427277



Report and accounts for the year ended 31 December 2023

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Chairman's Report for the year ended 31 December 2023

Horses are amazing animals and through them we make real and lasting differences to the lives of local children and adults with additional needs. At Scropton Riding for the Disabled (Scropton RDA) our horses and activities offer opportunities to develop a wide variety of life skills, improve health and well-being, build abilities and all whilst getting active and having fun. We help an enormous range of disabilities; physical, learning, sensory, multiple and profound, and more recently those with mental health problems as well.

Our activities include riding, horse care and horse agility allowing us to work with a wide range of disabilities and needs. What characterises all our participants is their difficulties accessing mainstream activities. Their needs are a barrier to taking part in sport, being active, socialising, communicating, getting out and joining in. We cater for this very wide range of needs with activities at different levels suitable for everyone to access.

Located in South Derbyshire, we have the capacity to support around 300 participants each year. Our Centre is much more than just a riding centre with many local groups and individuals involved, giving it a real sense of community. Scropton RDA continues to thrive, with a busy timetable Tuesday to Saturday throughout the day and into the evenings. Although we have some spare capacity, client numbers are growing and there are waiting lists for many sessions.

Acquiring new horses continues to be a challenge. The current horse market is small and fast moving, making it difficult for us to complete due diligence on a prospective horse compared to a private buyer who is prepared to buy with less checks, taking more risk. We have a healthy budget and a hope that increasing the time resource we are putting into this will bring more success.

We had hoped to grow Horse Care and Horse Agility activities more than we did throughout the year, but with focussing on growing riding numbers, regrettably we made less progress in this area than anticipated. We are now running some regular Horse Care sessions and both Care and Agility activities are an important part of our holiday activity programs.

Volunteer numbers continue to dictate the number of participants we can accommodate in each session. Recruiting more volunteers to support participant growth continues to be a challenge. More positively we have had success developing a talented coaching team ended the year with a full-time head coach and a good variety of part time coaches.

Overall, it was a great year, there is a lively and positive vibe at the centre, creating a great place to take part in activities, volunteer, work or just visit. I would like to take this opportunity to thank some of those who have helped us along the way;

- Our staff, who have dedicated themselves to the Centre, they have been hard working, flexible, generous and loyal.
- Our volunteers, who help us from everything from maintenance to supporting participants in sessions, we could not do this without them.
- Grant makers and private donors, the generosity we have received has allowed us to purchase the horses we were desperate for and plug the holes in core funding.
- My fellow Trustees, who give their time freely and have helped me steer the Centre through another extraordinary year.

Tim Parker
Chairman

3rd September 2024

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Legal and Administrative Information

Charity Number: 1170646

Company Registration Number: 10427277

Registered Office: Scropton Horse Centre
Watery Lane
Scropton
Derbyshire
DE65 5PL

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Independent Examiner: Philip Handley FCA
HSKS Greenhalgh Ltd
Charlotte House
Stanier Way
The Wyvern Business Park
Derby
DE21 6BF

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law.
The Trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tim Parker	Chair
	Amie Walker	Treasurer
	Glynis Dalley	

Report of the Trustees (Including report of the Directors) for the year ended 31 December 2023

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2023, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Our purposes and activities

The purposes of the charity are:

- to further the objectives of the RDA (Riding for the Disabled Association Incorporating Carriage Driving) Charity Number 244108
- to provide people with additional special needs or disabilities, the opportunity to ride and/or work with horses on the ground to benefit their health and well-being and achieve their goals

Facilities for riding and ground-based activities with horses are provided at the Centre. The assistance in the provision of such facilities is provided by our staff, coaches and volunteers, all of whom are fully qualified for their relevant tasks and attend training courses related to providing horse riding and ground-based activities with horses for people with physical disability, learning difficulties or other special needs.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and performance

Riding and Ground-based Activities

Riding activities have increased by 18% throughout the year, from 335 sessions to 396 sessions per fortnight. Demand is still high for peak time sessions and a waiting list for these is being carefully managed.

A shortage of horses and volunteers continues to be the limiting factor for further growth, particularly in relation to the number of participants per session. Volunteers steadily increased throughout the year, but not sufficiently enough to meet the demand for activities.

Horse Care has had a little more success than Horse Agility, focus on these new activities has been limited due to the time constraints of the staff, dedicated time is needed to develop the right programs, and market them appropriately. That being said, regular Horse Care sessions have run throughout the year, and is becoming popular with schools.

We have plans in place for 2024 to further promote ground-based activities including some free/subsidised taster sessions and short courses, building towards these activities becoming a core part of our timetable.

Horses

We started the year with 14 (11 owned, 3 on loan) horses and ponies, but by the end of the year we were down to 12 (7 owned, 5 on loan). It has been a mixed year, we continued to search for more horses and ponies to build our team back up, but have had little success. We did manage to secure a couple of loan horses.

Sadly, we lost a long-term stalwart of the Centre, everyone's favourite pony Zeus, he saw in his 30th birthday which we celebrated with a party, but a few short months later his health let him down. He will be missed by many.

There is a lot to do in 2024 to build the horse team back up to a number that allows growth and versatility for our clients. It will be a key focus for us. The balance of heights, build, abilities and age must be improved so that we can be confident we have the horsepower we need to grow activity levels and meet future plans.

As always, we have a team of dedicated grooms working under our Yard Supervisor who ensures the welfare of all our horses and ponies is second to none. We also have a network of support working with the Centre including vets, farriers, dentists, physios and saddle fitters.

Volunteers

The Centre has a large team of volunteers, without which we would not be able to operate. These range from volunteers working with horses and participants to those catering in the coffee bar, helping with maintenance and supporting fundraising. We also have a few supported volunteers with additional needs who gain a great deal of independence and personal responsibility from helping around the yard. All this help means the number of staff can be kept to a minimum.

The Centre has a part-time Volunteer Co-ordinator who provides a consistent and regular contact with all volunteers, engages in recruitment, undertakes statutory checks, arranges training and co-ordinates attendance times.

It is important to us that volunteers feel part of the team and feel valued and that they play an important role in what we do.

The Trustees want to take this opportunity to thank each and every volunteer, old and new, who generously donates their time to ensure the Centre continues to stay open for our participants and, in addition, for providing the friendly and enriching environment within which participants can flourish.

Funding

The Centre is entirely self-supporting, relying on self-generated funds, donations and grants to cover the general running costs and various improvement projects that become necessary during the year.

The majority of the Centre's income comes from fees from riding and ground-based activities, which are kept as low as possible to ensure they remain within the range of its customers. These fees alone do not generate enough to cover the operating costs and therefore the Centre remains heavily dependent on its charitable status and the generosity of those supporting the Centre through donations.

The Trustees would like to thank all those supporters that gave generously during the year.

Projects

Early in the year, the Annex was converted into a self-contained ground floor flat for the Yard Supervisor, now known as Paddock View. We now have 2 full time staff members living on site giving us additional security and providing late night provisions for our team of horses when needed.

In December, work started on the complete refurbishment of the toilet facilities on site, both on the yard and in the coffee bar. The work completed in February 2023. This was a long overdue project, but costing a little over £50,000 it required grant funding which took time to secure. A special thanks to Severn Trent who funded £44,525 and the Bernard Sunley Foundation £5,000 towards this project.

Activities of Scropton Equestrian Centre Ltd (SEC Ltd)

All mainstream riding lessons were conducted by the trading subsidiary Scropton Equestrian Centre Ltd (Company Number 03861792). A total of £72,520 (2022: £66,595) has been received from that company in relation to charges for the use of the Centre's facilities and donations.

Financial review and reserves policy

The core income from riding lessons and ground-based activities, together with income from SEC Ltd, and regular fundraising activities is insufficient to cover the day-to-day costs of running the Centre. The nature of donations, gifts and grants is that they are irregular and cannot be relied upon to keep the accounts in surplus every year.

Accordingly, the Trustees try to maintain reserves sufficient to carry the charity through any lean years which may arise and, in addition, build up funds to finance development projects which enhance the available facilities. The reserves held by the charity have proved to be sufficient. The level of free reserves held by the charity at the year-end is £44,582 (2022: £42,243).

The Centre's total income for the year was £320,806 (2022: £242,514), costs were £312,558 (2022: £237,572), resulting in a surplus of £8,248 (2022: £4,942 surplus).

Future plans

The Centre has been running for over 55 years and the Trustees are committed to the Centre being sustainable and financially stable for the foreseeable future, providing security for the staff, volunteers and clients of the Centre.

We are determined to offer a greater range of activities including Horse Care and Horse Agility to a wider range of people from within our community and beyond.

We are exploring all aspects of mental wellbeing and all that being around horses can offer those suffering from poor mental health.

We are also looking at partnerships with other charities that are looking for activities to offer their own client base.

And we continue to approach schools, day centres and care homes to offer their pupils and clients a variety of activities at our Centre.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Structure, Governance and Management

Governing Document

Scropton Riding for the Disabled Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 13 October 2016. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 10 Members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

When new or additional Trustees are required they are elected by the Members or co-opted by the Trustees. All Trustees are also Members and support the objects of the charity, as set out above.

The Trustees retire at each Annual General Meeting of the charity. Trustees may then stand again and may be reappointed by the Members. Co-opted Trustees hold office until the next AGM when they retire but may stand as Trustees and put themselves forward for election by the Members.

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Statement of Trustee's responsibilities

The charity Trustees (who are also the Directors of Scropton Riding for the Disabled Centre for the purposes of company law) are responsible for preparing a Trustee's Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

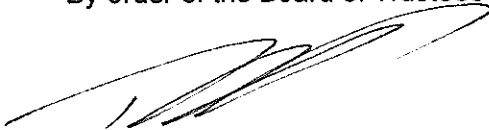
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

By order of the Board of Trustees



Tim Parker
Chairman

3rd September 2024

Independent Examiner's Report to the Trustees of Scropton Riding for the Disabled Centre

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

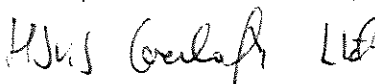
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip Handley FCA
HSKS Greenhalgh Ltd, Chartered Accountants



Dated: 13th June 2024

Statement of Financial Activities for year ended 31 December 2023
(including an Income and Expenditure account)

	Note	Unrestricted funds 31 Dec 2023 £	Restricted income funds 31 Dec 2023 £	Total funds 31 Dec 2023 £	Prior year funds 31 Dec 2022 £
Income					
Donations and legacies	3	15,374	86,995	102,369	69,805
Charitable activities	4	122,223	-	122,223	87,070
Other trading activities	5	21,189	-	21,189	18,538
Investment Income	7	2,504	-	2,504	506
Other	6	72,520	-	72,520	66,595
Total		233,811	86,995	320,806	242,514
Expenditure					
Charitable activities	8	238,847	73,711	312,558	237,572
Total		238,847	73,711	312,558	237,572
Net income / (expenditure)		(5,036)	13,284	8,248	4,942
Transfer between funds	18	3,500	(3,500)	-	-
Other recognised gains					
Gain on revaluation of fixed assets	11	-	-	-	-
Net movement in funds		(1,536)	9,784	8,248	4,942
Reconciliation of funds:					
Total funds brought forward		1,042,081	6,216	1,048,297	1,043,355
Total funds carried forward	18	1,040,545	16,000	1,056,545	1,048,297

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Company Number 10427277

Balance Sheet as at 31 December 2023

	Note	31 Dec 2023 £	31 Dec 2022 £
Fixed assets			
Investments		1	1
Tangible assets	11	997,208	998,288
Intangible assets	11	-	-
Total fixed assets		997,209	998,289
Current assets			
Stocks	12	920	2,000
Debtors	13	859	1,004
Cash		169,661	127,266
Total current assets		171,440	130,271
Creditors: amounts falling due within one year	14	51,819	10,521
Net current assets		119,621	119,749
Total assets less current liabilities		1,116,830	1,118,038
Creditors: amounts falling due after one year	15	60,285	69,741
Net assets		1,056,545	1,048,297
Funds of the Charity			
Restricted funds		16,000	6,216
Unrestricted funds		199,240	200,776
Revaluation reserve		841,305	841,305
Total funds	18	1,056,545	1,048,297

Balance Sheet as at 31 December 2023 - continued

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies. For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The notes attached on pages 14 - 24 form an integral part of these accounts.



Tim Parker
Chairman



Amie Walker
Treasurer

Approved by the Board of Trustees on 3rd September 2024

Notes to the Accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Scropton Riding for the Disabled Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in the financial statements are rounded to the nearest £.

The charity has relied on the exemption from preparing group accounts, and therefore the financial statements reflect the results of the individual charity only.

b) Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the level of reserves held and the resilience shown during the Covid-19 pandemic.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Liabilities and Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is renewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates incurred.

e) Intangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Software	25% Straight-Line

f) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold land & buildings	0%
Plant & Equipment	10% - 12.5% Straight-Line
Fixtures & Fittings	10% Straight-Line

No depreciation is provided in respect of land and buildings as the amount is negligible due to the high residual value of the buildings. Freehold land is not depreciated.

g) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

h) Debtors

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

i) Cash at bank

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

j) 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.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

k) Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

l) The investment in the subsidiary is measured at cost.

m) The charity is exempt from corporation tax on its charitable activities.

2 Legal status of Scropton Riding for the Disabled Centre

The Centre is a company limited by guarantee, incorporated in England and Wales, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the charity.

3 Income from donations and legacies

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2023	31 Dec 2023	31 Dec 2023	31 Dec 2022
Donations and legacies:				
Donations and gifts	15,374	-	15,374	30,205
Grants	-	86,995	86,995	39,600
Total	15,374	86,995	102,369	69,805

The income from donations and legacies was £102,369 (2022: £69,805) of which £15,374 was unrestricted (2022: £30,205) and £86,995 was restricted (2022: £39,600).

The Centre benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2023	31 Dec 2023	31 Dec 2023	31 Dec 2022
Charitable activities:				
RDA Activities	122,223	-	122,223	87,070
Total	122,223	-	122,223	87,070

Income from charitable activities was derived from unrestricted activities in both years.

5 Income earned from other trading activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2023	31 Dec 2023	31 Dec 2023	31 Dec 2022
Other trading activities:				
Hire of facilities	17,484	-	17,484	16,409
Cafe	3,704	-	3,704	2,129
Total	21,189	-	21,189	18,538

Income from other trading activities was derived from unrestricted activities in both years.

6 Other Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2023	31 Dec 2023	31 Dec 2023	31 Dec 2022
Other:				
Scropton Equestrian Centre Ltd - Hire	72,520	-	72,520	66,595
Total	72,520	-	72,520	66,595

A charge is made to Scropton Equestrian Centre Ltd (Company Number 03861792) for the use of the Centre's facilities in the provision of riding instruction to able bodied riders. The income in both years is unrestricted.

7 Investment income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2023	31 Dec 2023	31 Dec 2023	31 Dec 2022
Income from investments:				
Bank Interest	2,504	-	2,504	506
Total	2,504	-	2,504	506

Bank interest was derived from unrestricted cash balances in both years.

8 Analysis of expenditure on charitable activities

Analysis of expenditure	Unrestricted funds	Restricted income funds	Total funds	Prior year
	31 Dec 2023	31 Dec 2023	31 Dec 2023	31 Dec 2022
Expenditure				
Staff Costs	124,940	24,649	149,589	131,320
Freelance Costs	19,567	-	19,567	7,594
Horse Care	11,120	-	11,120	10,938
Feed & Bedding	12,594	2,000	14,594	10,356
Equipment	356	1,990	2,346	564
Rates & Water	3,487	-	3,487	3,643
Electric	8,170	-	8,170	7,459
Insurance	11,576	-	11,576	12,830
Maintenance	14,234	45,073	59,306	18,077
Training	-	-	-	174
Marketing	456	-	456	382
Administration	1,707	-	1,707	1,305
External Fees	5,900	-	5,900	5,259
Independent Examiner's Fees	1,062	-	1,062	1,968
Coffee Bar	4,477	-	4,477	2,508
Sundry	2,326	-	2,326	2,922
Loan Interest	3,732	-	3,732	4,170
Loss on Disposal of Fixed Asset	7,125	-	7,125	7,063
Depreciation	6,017	-	6,017	9,039
Total Expenditure	238,847	73,711	312,558	237,572

Expenditure on charitable activities was £312,558 (2022: £237,572) of which £238,847 was unrestricted (2022: £219,488) and £73,711 was restricted (2022: £18,084).

9 Analysis of staff remuneration and expenses

	This Year 31 Dec 2023	Prior Year 31 Dec 2022
Staff Costs		
Salaries and wages	143,671	123,556
Social security costs	3,585	5,123
Pension costs (defined contribution pension plan)	2,149	2,309
Other employee benefits	184	332
Total Staff Costs	149,589	131,320

The charity Trustees were not paid nor received any other benefits from employment with the Centre, neither were they reimbursed expenses during the year. No charity Trustee received payment for professional or other services supplied to the charity.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

The total employee benefits of the key management personnel of the charity were £80,870 (2022: £88,211) and related to 3 people (2022: 3 people). There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Related party transactions

There were no related party transactions in the year.

11 Investments, Intangible and Tangible fixed assets

	Intangible	Freehold land & buildings	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year	2,000	955,000	63,337	38,796	1,059,133
Additions	-	17,063	-	-	17,063
Revaluations	-	-	-	-	-
Disposals	-	-	(15,250)	-	(15,250)
At end of the year	2,000	972,063	48,087	38,796	1,060,945
Depreciation					
At beginning of the year	2,000	-	37,024	21,821	60,845
Depreciation	-	-	2,364	3,653	6,017
Disposals	-	-	(3,125)	-	(3,125)
Impairment	-	-	-	-	-
At end of the year	2,000	-	36,263	25,474	63,737
Net book value at the beginning of the year	-	955,000	26,313	16,975	998,288
Net book value at the end of the year	-	972,063	11,823	13,322	997,208

Depreciation Basis	Straight Line	Straight Line	Straight Line	Straight Line
Depreciation Rate	25%	0%	10% & 12.5%	10%

Revaluation - Freehold land & buildings

On 9th December 2019 a valuation of the premises was carried out by BB and J Commercial, Derby. The open market freehold value of £955,000 was determined on the basis of vacant possession. Revaluations will be carried out in accordance with accounting practice every 5 years, the next one being scheduled for December 2024.

Scropton Riding for the Disabled Centre
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The company investment of £1 relates to the subsidiary undertakings of:

Scropton Equestrian Centre Ltd
Nature of business: Equestrian activities
Company Number: 03861792
Registered in England and Wales
Registered address: The Riding Centre, Scropton, Derby, Derbyshire, DE65 5PL
Number of shares: 1
Class of share: Ordinary
Holding: 100%

The financial statements as at 31 December 2023 show:

Income: £72,507
Expenditure: £72,575
Loss (£68)
Net Assets £0

12 Stock

	31 Dec 2023	31 Dec 2022
	£	£
Opening stock	2,000	-
Added in period	8,906	8,740
Expensed in period	(9,986)	(6,740)
Impaired	-	-
Closing stock	920	2,000

Stocks relate to haylage.

13 Debtors

	31 Dec 2023	31 Dec 2022
	£	£
Trade debtors	-	-
Prepayments and accrued income	859	1,004
Total	859	1,004

14 Creditors: amounts falling due within one year

	31 Dec 2023	31 Dec 2022
	£	£
Trade Creditors	1,718	113
Accruals and deferred income	40,122	1,008
Other Creditors	524	405
Bank Loan	9,456	8,995
Total	51,819	10,521

15 Creditors: amounts falling due after more than one year

	31 Dec 2023	31 Dec 2022
	£	£
Bank Loan	60,285	69,741
Total	60,285	69,741

The bank loan includes amounts repayable of £17,371 (2021: £28,916) after more than five years.

Included within bank loans due within and after one year is £69,741 repayable to Triodos Bank UK. Interest on this loan is charged at a rate of 5% per annum. The term of the loan is 10 years with monthly repayments commencing in June 2020. The loan is secured against the Freehold Land and Buildings.

16 Post balance sheet events

There were no material post balance sheet events.

17 Analysis of net assets between funds

Current year	£ Unrestricted Funds 2023	£ Restricted Funds 2023	£ Total 2023
Fixed Assets	997,209	-	997,209
Cash and current investments	153,661	16,000	169,661
Other current assets / liabilities	(50,040)	-	(50,040)
Creditors more than one year	(60,285)	-	(60,285)
Provisions / pensions	-	-	-
Total	1,040,545	16,000	1,056,545

Prior year	£ Unrestricted Funds 2022	£ Restricted Funds 2022	£ Total 2022
Fixed Assets	998,289	-	998,289
Cash and current investments	121,050	6,216	127,266
Other current assets / liabilities	(7,517)	-	(7,517)
Creditors more than one year	(69,741)	-	(69,741)
Provisions / pensions	-	-	-
Total	1,042,081	6,216	1,048,297

Scropton Riding for the Disabled Centre
Registered Charity 1170646

18 Movement in Funds

Current year

	£ Balance 01 Jan 2023	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2023
Unrestricted Funds							
General Fund	1,042,081	233,811	(238,847)	(5,036)	3,500	-	1,040,545
Total	1,042,081	233,811	(238,847)	(5,036)	3,500	-	1,040,545
Restricted Funds							
National Lottery	4,216	-	(4,216)	(4,216)	-	-	-
Foundation Derbyshire	2,000	-	(2,000)	(2,000)	-	-	-
British Equestrian Fed	-	4,936	(4,936)	-	-	-	-
Abellio East Midlands	-	3,500	-	3,500	(3,500)	-	-
The Souter Charitable Trust	-	4,000	-	4,000	-	-	4,000
Edith Murphy Foundation	-	7,000	-	7,000	-	-	7,000
St James Place	-	2,500	(2,500)	-	-	-	-
Masonic Charitable	-	5,000	-	5,000	-	-	5,000
Severn Trent Water	-	40,073	(40,073)	-	-	-	-
East Midlands Airport	-	1,990	(1,990)	-	-	-	-
Boshier Hinton Foundation	-	1,475	(1,475)	-	-	-	-
British Equestrian Fed	-	2,116	(2,116)	-	-	-	-
Bernard Sunley Foundation	-	5,000	(5,000)	-	-	-	-
Cons. Charity of Burton	-	5,000	(5,000)	-	-	-	-
Co-op Community Fund	-	1,156	(1,156)	-	-	-	-
David Solomons Trust	-	750	(750)	-	-	-	-
Sir Jules Thorn Trust	-	2,500	(2,500)	-	-	-	-
Total	6,216	86,995	(73,711)	13,284	(3,500)	-	16,000
Total	1,048,297	320,806	(312,558)	8,248	-	-	1,056,545

The transfers between funds relate to restricted funds used for capital expenditure which have now been completed and as such the restrictions have lapsed.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Movement in Funds (continued)

Prior year

	£	£	£	£	£	£	£
	Balance	Incoming	Resources	Net	Transfer	Other	Balance
	01 Jan	Resources	Expensed	Movement	Between	Gains/	31 Dec
	2022			in Funds	Funds	(Losses)	2022
Unrestricted Funds							
General Fund	1,039,155	202,914	(219,488)	(16,574)	19,500	-	1,042,081
Total	1,039,155	202,914	(219,488)	(16,574)	19,500	-	1,042,081
Restricted Funds							
National Lottery	1,300	-	(1,300)	(1,300)	-	-	-
Foundation Derbyshire	200	-	(200)	(200)	-	-	-
SDDC	700	-	(700)	(700)	-	-	-
Helen Jean Cope	1,000	-	-	-	(1,000)	-	-
RDA National	1,000	-	-	-	(1,000)	-	-
Sport England	-	8,500	-	8,500	(8,500)	-	-
RDA National	-	3,500	-	3,500	(3,500)	-	-
Co-Op England	-	1,000	(1,000)	-	-	-	-
National Lottery	-	10,000	(5,784)	4,216	-	-	4,216
SDDC	-	4,000	(4,000)	-	-	-	-
Masonic Charitable	-	5,000	(5,000)	-	-	-	-
Gem & Greatest Hits	-	2,000	-	2,000	(2,000)	-	-
Radio	-	100	(100)	-	-	-	-
Blakemore Foundation	-	3,500	-	3,500	(3,500)	-	-
Abellio East Midlands	-	2,000	-	2,000	-	-	2,000
Foundation Derbyshire	-	-	-	-	-	-	-
Total	4,200	39,600	(18,084)	21,516	(19,500)	-	6,216
Total	1,043,355	242,514	(237,572)	4,942	-	-	1,048,297

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Purpose of the Restricted Funds 31 Dec 2023

Application to	Project	Total Grant
British Equestrian Federation	Ground Based Activities	4,936
Abellio East Midlands	Horse Power	3,500
The Souter Charitable Trust	Horse Power	4,000
Edith Murphy Foundation	Horse Power	7,000
St James Place	Ground Based Activities	2,500
Masonic Charitable	Core Funding	5,000
Severn Trent Water	Toilets	40,073
East Midlands Airport	Tack	1,990
Boshier Hinton Foundation	Club Sessions Pilot	1,475
British Equestrian Federation	Ground Based Activities	2,116
Bernard Sunley Foundation	Toilets	5,000
Consolidated Charity of Burton	Horse Power	5,000
Co-op Local Community Fund	Ground Based Activities	1,156
David Solomons Charitable Trust	Club Sessions Pilot	750
Sir Jules Thorn Charitable Trust	Core Funding	2,500
	Total	86,995

SCROPTON RIDING FOR THE DISABLED CENTRE

England & Wales - Charity number 1170646

Accounts

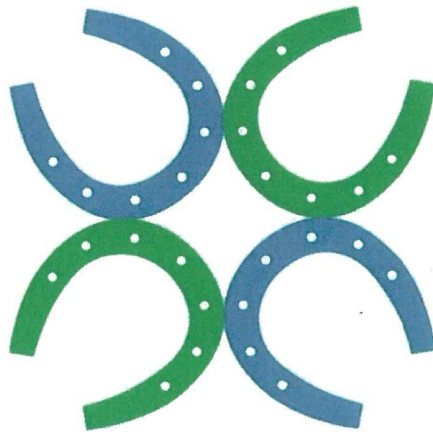
**Scropton Riding for the Disabled Centre
(A company limited by guarantee)**

Report and Financial Statements

Year ended 31 December 2022

Charity number 1170646

Company number: 10427277



Report and accounts for the year ended 31 December 2022

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Chairman's Report for the year ended 31 December 2022

Scropton Riding for the Disabled Centre, also known as Scropton RDA, has been providing life-enhancing riding and ground-based activities with horses for children and adults with additional needs for over 55 years, and was one of the founding members of the Riding for the Disabled Association.

Located in South Derbyshire we are the only independent centre of this kind in the East Midlands, with the capacity to support around 300 participants each year. Our Centre is much more than just a riding centre with many local groups and individuals involved, giving it a real sense of community.

People from 5 years of age upwards with a wide range of additional needs including physical, learning, sensory, profound and multiple disabilities use our specialist facilities. Our Centre is tailored to ensure that all our visitors have a safe and fun sporting experience whilst also receiving the physical, social and therapeutic benefits that riding and working with horses is known to give.

The Centre's recovery from an 18-month closure due to the Covid-19 pandemic has been slow, but the momentum has been going in the right direction. We are still not back at pre-Covid levels but have staffed and horsed the centre accordingly, so are managing to stay financially stable.

Clients have returned, and new clients have joined us, with lessons filling up, and by the end of the year we had a waiting list for Saturday lessons. We are still only operational 5 days per week (Tuesday – Saturday), but that now includes 3 late evenings.

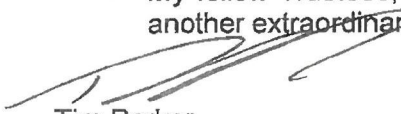
We had hoped to grow the Horse Care and Horse Agility activities more than we did throughout the year, but with focussing on growing riding numbers, regrettably we made less progress in this area than anticipated. We are now running some regular Horse Care sessions and both Care and Agility activities have been a growing part of our school holiday programs. Developing Care and Agility activities further is a priority for 2023 and we have already made good progress.

We continued to struggle recruiting coaches and volunteers alike, volunteer shortages continue to dictate the number of participants we can accommodate in each session. However, we had more success with horses, the 2 years previous had seen horse prices double, but I'm pleased to say we ended the year with a good range of horses and ponies to support our activities.

Overall, it was a great year, coming off the back of 2 of our worst years, it was a relief. The mood and atmosphere on the yard is lively and positive, which creates a great place to work, volunteer, take part in activities or just visit.

I would like to take this opportunity to thank some of those who have helped us along the way.

- Our staff, who have dedicated themselves to the Centre, they have been hard working, flexible, generous and loyal.
- Our volunteers, who help us from everything from maintenance to leading in lessons, we could not do this without them.
- Grant makers and private donors, the generosity we have received has allowed us to purchase the horses we were desperate for and plug the holes in core funding.
- My fellow Trustees, who give their time freely and have helped me steer the Centre through another extraordinary year.



Tim Parker
Chairman

17th August 2023

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Legal and Administrative Information

Charity Number: 1170646

Company Registration Number: 10427277

Registered Office: Scropton Riding & Driving Centre
Watery Lane
Scropton
Derbyshire
DE65 5PL

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Independent Examiner: Philip Handley FCA
HSKSG
Chartered Accountants
18 St Christopher's Way
Pride Park
Derby
DE24 8JY

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law.
The Trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tim Parker	Chair
	Amie Walker	Treasurer
	Glynis Dalley	

Report of the Trustees (Including report of the Directors) for the year ended 31 December 2022

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2022, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Our purposes and activities

The purposes of the charity are:

- to further the objectives of the RDA (Riding for the Disabled Association Incorporating Carriage Driving) Charity Number 244108
- to provide people with additional special needs or disabilities, the opportunity to ride and/or work with horses on the ground to benefit their health and well-being and achieve their goals

Facilities for riding and ground-based activities with horses are provided at the Centre. The assistance in the provision of such facilities is provided by our staff, coaches and volunteers, all of whom are fully qualified for their relevant tasks and attend training courses related to providing horse riding and ground-based activities for people with physical disability, learning difficulties or other special needs.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and performance

Riding and Ground-based Activities

Riding lessons have increased by 45% throughout the year, from 231 sessions to 335 sessions per fortnight. Demand is still high for peak time sessions and a waiting list for Saturday sessions is being carefully managed.

A shortage of horses and volunteers has been a limiting factor for growth, in both the number of participants per session and the number of sessions per day. Both horses and volunteers steadily increased throughout the year, but volunteers in particular continue to limit what we can offer.

Although we launched both Horse Agility and Horse Care, progress was limited due to the focus on rebuilding riding numbers. Both activities have been enthusiastically received as part of our holiday activities programme and we have been running some regular Horse Care sessions. A number of participants mix Horse Care in with their riding lessons, whilst others simply prefer Horse Care.

We have plans in place for 2023 to promote ground-based activities including some free/subsidised taster sessions and short courses, building towards these activities becoming a core part of our timetable.

Horses

We started the year with 13 horses and ponies, and by the end of the year had 14. Whilst that is only an increase of 1, the horse team has been improved in quality. The limited horses available to us to buy/loan as we re-opened post Covid meant that over the last 2 years we weren't always able to secure the most ideal and versatile equines. Throughout this year we have worked to replace some of the less suitable horses with more versatile and useful ones.

Whilst there is still more to do in this area, we now have a horse team that meets the current needs of the range and quantity of activities we offer. Regular schooling of the horses continues to help improve this.

We now need to focus on shaping our horse team for the future. The balance of heights, build abilities and age can be further improved so that we can be confident we have the horsepower we need to rebuild activity levels and meet future plans

As always, we have a team of dedicated grooms working under our Yard Supervisor who ensures the welfare of all our horses and ponies is second to none. We also have a network of support working with the Centre including vets, farriers, dentists, physios and saddle fitters.

Volunteers

The Centre has a large team of volunteers, without which we would not be able to operate. These range from volunteers working with horse and participants to those catering in the coffee bar, helping with maintenance and supporting fundraising. We also have a few supported volunteers with additional needs who gain a great deal of independence and personal responsibility from helping around the yard. All this help means the number of staff can be kept to a minimum.

The Centre has a part-time Volunteer Co-ordinator who provides a consistent and regular contact with all volunteers, engages in recruitment, undertakes statutory checks, arranges training and co-ordinates attendance times. We also have 2 Volunteer Co-ordinators that job-share the co-ordination and management of the Stable Club for younger volunteers aged 12-18 on a Saturday.

It is important to us that volunteers feel part of the team and feel valued and that they play an important role in what we do.

The Trustees want to take this opportunity to thank each and every volunteer, old and new, who generously donates their time to ensure the Centre continues to stay open for our participants and, in addition, for providing the friendly and enriching environment within which participants can flourish.

Funding

The Centre is entirely self-supporting, relying on self-generated funds, donations and grants to cover the general running costs and various improvement projects that become necessary during the year.

The majority of the Centre's income comes from fees from riding and ground-based activities, which are kept as low as possible to ensure they remain within the range of its customers. These fees alone do not generate enough to cover the operating costs and therefore the Centre remains heavily dependent on its charitable status and the generosity of those supporting the Centre through donations.

We have relied heavily on grants throughout the year to grow and strengthen our horse team, prices doubled during the Covid years, meaning that double the funding was required. 4 horses were purchased directly from grant funding.

The Trustees would like to thank all those supporters that gave generously during the year.

Projects

Projects were limited during the year as we concentrated our time and resources on growth and sustainability.

In November, work started on the downstairs area in the Annex, converting it into a ground floor self-contained flat for the Yard Supervisor. The work completed in early January 2023. The flat is known as Paddock View.

Activities of Scropton Equestrian Centre Ltd (SEC Ltd)

All mainstream riding lessons were conducted by the trading subsidiary Scropton Equestrian Centre Ltd (Company Number 03861792). A total of £66,595 (2021: £10,403) has been received from that company in relation to charges for the use of the Centre's facilities and donations.

Financial review and reserves policy

The core income from riding lessons and ground-based activities, together with income from SEC Ltd, and regular fundraising activities is insufficient to cover the day-to-day costs of running the Centre. The nature of donations, gifts and grants is that they are irregular and cannot be relied upon to keep the accounts in surplus every year.

Accordingly, the Trustees try to maintain reserves sufficient to carry the charity through any lean years which may arise and, in addition, build up funds to finance development projects which enhance the available facilities. The reserves held by the charity have proved to be sufficient. The level of free reserves held by the charity at the year-end is £48,459 (2021: £45,581).

The Centre's total income for the year was £242,514 (2021: £157,142), costs were £237,572 (2021: £189,450), resulting in a surplus of £4,942 (2021: £32,308 deficit).

Future plans

The Centre has been running for over 50 years and the Trustees are committed to the Centre being around for another 50 years. The plan for 2022 was all about re-growth, stability and sustainability.

The future of the Centre is based on more of the same, coupled with versatility and supporting our community. We are determined to offer a greater range of activities including Horse Care and Horse Agility to a wider range of people from within our community and beyond.

We are exploring all aspects of mental wellbeing and all that being around horses can offer those suffering from poor mental health.

We are also looking at partnerships with other charities that are looking for activities to offer their own client base.

And we continue to approach schools, day centres and care homes to offer their pupils and clients a variety of activities at our Centre.

Another focus is the Coffee Bar, whilst we re-opened it in 2022 we want to improve on what we offer, particularly on a Saturday. It should be a lively hub of the Centre, where people can mix and interact over a coffee, or simply be a warm and dry place for carers and parents to have a break whilst lessons are in progress.

Structure, Governance and Management

Governing Document

Scropton Riding for the Disabled Centre is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 13 October 2016. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 12 Members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

When new or additional Trustees are required they are elected by the Members or co-opted by the Trustees. All Trustees are also Members and support the objects of the charity, as set out above.

The Trustees retire at each Annual General Meeting of the charity. Trustees may then stand again and may be reappointed by the Members. Co-opted Trustees hold office until the next AGM when they retire but may stand as Trustees and put themselves forward for election by the Members.

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Trustees continue to assess the impact of the Covid-19 pandemic on the charity which was forced to close between March 2020 and July 2022. Whilst all the Government and industry restrictions have been relaxed the Centre has continued to monitor developments, particularly with new variants.

Statement of Trustee's responsibilities

The charity Trustees (who are also the Directors of Scropton Riding for the Disabled Centre for the purposes of company law) are responsible for preparing a Trustee's Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

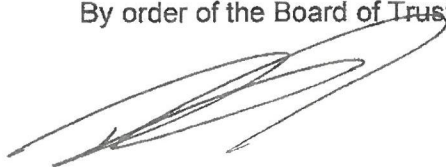
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

By order of the Board of Trustees



Tim Parker
Chairman

17th August 2023



Independent Examiner's Report to the Trustees of Scropton Riding for the Disabled Centre

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip Handley FCA

HSKSG
Chartered Accountants
18 St Christopher's Way
Pride Park
Derby
DE24 8JY

Dated: 23rd August 2023

Statement of Financial Activities for year ended 31 December 2022
(including an Income and Expenditure account)

	Note	Unrestricted funds 31 Dec 2022 £	Restricted income funds 31 Dec 2022 £	Total funds 31 Dec 2022 £	Prior year funds 31 Dec 2021 £
Income					
Donations and legacies	3	30,205	39,600	69,805	104,348
Charitable activities	4	87,070	-	87,070	19,290
Other trading activities	5	18,538	-	18,538	23,084
Investment Income	7	506	-	506	16
Other	6	66,595	-	66,595	10,403
Total		202,914	39,600	242,514	157,142
Expenditure					
Charitable activities	8	219,488	18,084	237,572	189,450
Total		219,488	18,084	237,572	189,450
Net income / (expenditure)		(16,574)	21,516	4,942	(32,308)
Transfer between funds	18	19,500	(19,500)	-	-
Other recognised gains					
Gain on revaluation of fixed assets	11	-	-	-	-
Net movement in funds		2,926	2,016	4,942	(32,308)
Reconciliation of funds:					
Total funds brought forward		1,039,155	4,200	1,043,355	1,075,663
Total funds carried forward	18	1,042,081	6,216	1,048,297	1,043,355

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Company Number 10427277

Balance Sheet as at 31 December 2022

	Note	31 Dec 2022 £	31 Dec 2021 £
Fixed assets			
Investments		1	-
Tangible assets	11	998,288	992,617
Intangible assets	11	-	-
Total fixed assets		998,289	992,617
Current assets			
Stocks	12	2,000	1,400
Debtors	13	1,004	-
Cash		127,266	137,075
Total current assets		130,271	138,475
Creditors: amounts falling due within one year	14	10,521	13,171
Net current assets		119,749	125,304
Total assets less current liabilities		1,118,038	1,117,921
Creditors: amounts falling due after one year	15	69,741	74,566
Net assets		1,048,297	1,043,355
Funds of the Charity			
Restricted funds		6,216	4,200
Unrestricted funds		200,776	197,850
Revaluation reserve		841,305	841,305
Total funds	18	1,048,297	1,043,355

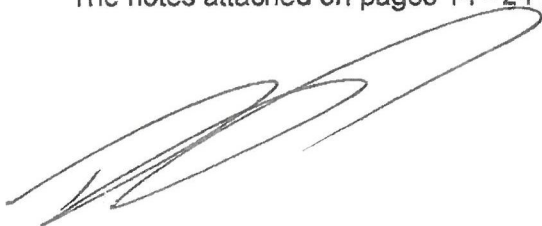
Balance Sheet as at 31 December 2022 - continued

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies. For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes attached on pages 14 - 24 form an integral part of these accounts.



Tim Parker
Chairman



Amie Walker
Treasurer

Approved by the Board of Trustees on 17th August 2023

Notes to the Accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Scropton Riding for the Disabled Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in the financial statements are rounded to the nearest £.

The charity has relied on the exemption from preparing group accounts, and therefore the financial statements reflect the results of the individual charity only.

b) Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the level of reserves held and the resilience shown during the Covid-19 pandemic.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Liabilities and Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is renewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates incurred.

e) Intangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Software	25% Straight-Line

f) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold land & buildings	0%
Plant & Equipment	10% - 12.5% Straight-Line
Fixtures & Fittings	10% Straight-Line

No depreciation is provided in respect of land and buildings as the amount is negligible due to the high residual value of the buildings. Freehold land is not depreciated.

g) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

h) Debtors

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

i) Cash at bank

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

j) 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.

k) Pension costs and other post-retirement benefits

Scropton Riding for the Disabled Centre
Registered Charity 1170646

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

- l) The investment in the subsidiary is measured at cost.
- m) The charity is exempt from corporation tax on its charitable activities.

2 Legal status of Scropton Riding for the Disabled Centre

The Centre is a company limited by guarantee, incorporated in England and Wales, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the charity.

3 Income from donations and legacies

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
Donations and legacies:				
Donations and gifts	30,205	-	30,205	26,814
Coronavirus Job Retention Scheme	-	-	-	2,350
Grants	-	39,600	39,600	75,184
Total	30,205	39,600	69,805	104,348

The income from donations and legacies was £69,805 (2021: £104,348) of which £30,205 was unrestricted (2021: £29,164) and £39,600 was restricted (2021: £75,184).

The Centre benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
Charitable activities:				
RDA Riding	87,070	-	87,070	19,290
RDA Driving	-	-	-	-
Total	87,070	-	87,070	19,290

Income from charitable activities was derived from unrestricted activities in both years.

5 Income earned from other trading activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
Other trading activities:				
Hire of facilities	16,409	-	16,409	19,393
Livery	-	-	-	3,681
Cafe	2,129	-	2,129	10
Total	18,538	-	18,538	23,084

Income from other trading activities was derived from unrestricted activities in both years.

6 Other Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
Other:				
Scropton Equestrian Centre Ltd - Hire	66,595	-	66,595	10,403
Total	66,595	-	66,595	10,403

A charge is made to Scropton Equestrian Centre Ltd (Company Number 03861792) for the use of the Centre's facilities in the provision of riding instruction to able bodied riders. The income in both years is unrestricted.

7 Investment income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
Income from investments:				
Bank Interest	506	-	506	16
Total	506	-	506	16

Bank interest was derived from unrestricted cash balances in both years.

8 Analysis of expenditure on charitable activities

Analysis of expenditure	Unrestricted funds	Restricted income funds	Total funds	Prior year
	31 Dec 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
Expenditure				
Staff Costs	113,336	17,984	131,320	96,543
Freelance Costs	7,594	-	7,594	1,995
Horse Care	10,938	-	10,938	7,129
Feed & Bedding	10,356	-	10,356	7,716
Equipment	564	-	564	4,437
Rates & Water	3,643	-	3,643	2,647
Electric	7,459	-	7,459	2,927
Insurance	12,830	-	12,830	13,573
Maintenance	18,077	-	18,077	27,108
Training	74	100	174	1,004
Marketing	382	-	382	540
Administration	1,305	-	1,305	2,158
External Fees	5,259	-	5,259	5,208
Independent Examiner's Fees	1,968	-	1,968	-
Coffee Bar	2,508	-	2,508	584
Sundry	9,985	-	9,985	1,794
Loan Interest	4,170	-	4,170	4,587
Loan Costs	-	-	-	-
Depreciation	9,039	-	9,039	9,501
Total Expenditure	219,488	18,084	237,572	189,450

Expenditure on charitable activities was £237,572 (2021: £189,450) of which £219,488 was unrestricted (2021: £126,578) and £18,084 was restricted (2021: £62,872).

9 Analysis of staff remuneration and expenses

	This Year 31 Dec 2022	Prior Year 31 Dec 2021
Staff Costs		
Salaries and wages	123,556	91,084
Social security costs	5,123	3,470
Pension costs (defined contribution pension plan)	2,309	1,785
Other employee benefits	332	204
Total Staff Costs	131,320	96,543
 Average No of Employees	 13	 5

Scropton Riding for the Disabled Centre
Registered Charity 1170646

The charity Trustees were not paid nor received any other benefits from employment with the Centre, neither were they reimbursed expenses during the year. No charity Trustee received payment for professional or other services supplied to the charity.

The total employee benefits of the key management personnel of the charity were £88,211 (2021: £50,566) and related to 3 people (2021: 3 people). There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

10 Related party transactions

There were no related party transactions in the year.

11 Investments, Intangible and Tangible fixed assets

	Intangible £	Freehold land & buildings £	Plant & Equipment £	Fixtures & Fittings £	Total £
Cost					
At the beginning of the year	2,000	955,000	52,269	36,591	1,045,860
Additions	-	-	22,568	2,205	24,773
Revaluations	-	-	-	-	-
Disposals	-	-	(11,500)	-	(11,500)
At end of the year	2,000	955,000	63,337	38,796	1,059,133
Depreciation					
At beginning of the year	2,000	-	33,075	18,168	53,243
Depreciation	-	-	5,386	3,653	9,039
Disposals	-	-	(1,438)	-	(1,438)
Impairment	-	-	-	-	-
At end of the year	2,000	-	37,024	21,821	60,845
Net book value at the beginning of the year	-	955,000	19,194	18,423	992,617
Net book value at the end of the year	-	955,000	26,313	16,975	998,288

Depreciation Basis	Straight Line	Straight Line	Straight Line	Straight Line
Depreciation Rate	25%	0%	10% & 12.5%	10%

Revaluation - Freehold land & buildings

On 9th December 2019 a valuation of the premises was carried out by BB and J Commercial, Derby. The open market freehold value of £955,000 was determined on the basis of vacant possession. Revaluations will be carried out in accordance with accounting practice every 5 years, the next one being scheduled for December 2024.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

The company investment of £1 relates to the subsidiary undertakings of:

Scropton Equestrian Centre Ltd

Nature of business: Equestrian activities

Company Number: 03861792

Registered in England and Wales

Registered address: The Riding Centre, Scropton, Derby, Derbyshire, DE65 5PL

Number of shares: 1

Class of share: Ordinary

Holding: 100%

The financial statements as at 31 December 2022 show:

Income: £66,646

Expenditure: £66,676

Loss (£30)

Net Assets £19

12 Stock

	31 Dec 2022	31 Dec 2021
	£	£
Opening stock	-	-
Added in period	8,740	2,869
Expensed in period	(6,740)	(1,469)
Impaired	-	-
Closing stock	2,000	1,400

Stocks relate to haylage.

13 Debtors

	31 Dec 2022	31 Dec 2021
	£	£
Trade debtors	-	-
Prepayments and accrued income	1,004	-
Total	1,004	-

14 Creditors: amounts falling due within one year

	Amounts falling due within one year	
	31 Dec 2022	31 Dec 2021
	£	£
Trade Creditors	-	-
Accruals and deferred income	1,526	443
Bank Loan	8,995	12,728
Other creditors	-	-
Total	10,521	13,171

15 Creditors: amounts falling due after more than one year

	Amounts falling due after more than one year	
	31 Dec 2022	31 Dec 2021
	£	£
Bank Loan	69,741	74,566
Total	69,741	74,566

The bank loan includes amounts repayable of £28,916 (2021: £39,898) after more than five years.

Included within bank loans due within and after one year is £78,737 repayable to Triodos Bank UK. Interest on this loan is charged at a rate of 5% per annum. The term of the loan is 10 years with monthly repayments commencing in June 2020. The loan is secured against the Freehold Land and Buildings.

16 Post balance sheet events

There were no material post balance sheet events.

17 Analysis of net assets between funds

Current year	£ Unrestricted Funds 2022	£ Restricted Funds 2022	£ Total 2022
Fixed Assets	998,289	-	998,289
Cash and current investments	121,050	6,216	127,266
Other current assets / liabilities	(7,517)	-	(7,517)
Creditors more than one year	(69,741)	-	(69,741)
Provisions / pensions	-	-	-
Total	1,042,081	6,216	1,048,297

Prior year	£ Unrestricted Funds 2021	£ Restricted Funds 2021	£ Total 2021
Fixed Assets	992,617	-	992,617
Cash and current investments	132,875	4,200	137,075
Other current assets / liabilities	(11,771)	-	(11,771)
Creditors more than one year	(74,566)	-	(74,566)
Provisions / pensions	-	-	-
Total	1,039,155	4,200	1,043,355

Scropton Riding for the Disabled Centre
Registered Charity 1170646

18 Movement in Funds

Current year

	£ Balance 01 Jan 2022	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2022
Unrestricted Funds							
General Fund	1,039,155	202,914	(219,488)	(16,574)	19,500	-	1,042,081
Total	1,039,155	202,914	(219,488)	(16,574)	19,500	-	1,042,081
Restricted Funds							
National Lottery	1,300	-	(1,300)	(1,300)	-	-	-
Foundation Derbyshire	200	-	(200)	(200)	-	-	-
SDDC	700	-	(700)	(700)	-	-	-
Helen Jean Cope	1,000	-	-	-	(1,000)	-	-
RDA National	1,000	-	-	-	(1,000)	-	-
Sport England	-	8,500	-	8,500	(8,500)	-	-
RDA National	-	3,500	-	3,500	(3,500)	-	-
Co-Op England	-	1,000	(1,000)	-	-	-	-
National Lottery	-	10,000	(5,784)	4,216	-	-	4,216
SDDC	-	4,000	(4,000)	-	-	-	-
Masonic Charitable	-	5,000	(5,000)	-	-	-	-
Gem & Greatest Hits	-	2,000	-	2,000	(2,000)	-	-
Radio	-	2,000	-	2,000	(2,000)	-	-
Blakemore Foundation	-	100	(100)	-	-	-	-
Abellio East Midlands	-	3,500	-	3,500	(3,500)	-	-
Foundation Derbyshire	-	2,000	-	2,000	-	-	2,000
Total	4,200	39,600	(18,084)	21,516	(19,500)	-	6,216
Total	1,043,355	242,514	(237,572)	4,942	-	-	1,048,297

The transfers between funds relate to restricted funds used for capital expenditure which have now been completed and as such the restrictions have lapsed.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Movement in Funds (continued)

Prior year

	£ Balance 01 Jan 2022	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2022
Unrestricted Funds							
General Fund	1,075,663	81,958	(126,578)	(44,620)	8,112	-	1,039,155
Total	1,075,663	81,958	(126,578)	(44,620)	8,112	-	1,039,155
Restricted Funds							
Toyota Lottery Fund	-	4,887	-	4,887	(4,887)	-	-
SDDC	-	9,357	(9,357)	-	-	-	-
PCC Vulnerability Fund	-	1,000	(1,000)	-	-	-	-
BHS Hardship Fund	-	800	(800)	-	-	-	-
Co-Op Community Dividend	-	1,000	(1,000)	-	-	-	-
National Lottery	-	10,000	(8,700)	1,300	-	-	1,300
RDA National	-	1,000	(1,000)	-	-	-	-
SDDC	-	3,143	(3,143)	-	-	-	-
Tesco Bags of Help	-	1,000	-	1,000	(1,000)	-	-
Active Derbyshire	-	6,775	(6,775)	-	-	-	-
Douglas Arter Foundation	-	500	(500)	-	-	-	-
Foundation Derbyshire	-	2,000	(1,800)	200	-	-	200
Jessie Spencer Trust	-	1,000	(1,000)	-	-	-	-
SDDC	-	12,000	(12,000)	-	-	-	-
Avara Foods	-	2,225	-	2,225	(2,225)	-	-
SDDC	-	2,500	(1,800)	700	-	-	700
Hedley Foundation	-	2,000	(2,000)	-	-	-	-
British Horse Society	-	2,000	(2,000)	-	-	-	-
Arnold Clark	-	500	(500)	-	-	-	-
Helen Jean Cope	-	1,000	-	1,000	-	-	1,000
Sir Jules Thorn Trust	-	1,000	(1,000)	-	-	-	-
RDA National	-	1,000	-	1,000	-	-	1,000
British Equestrian Foundation	-	7,497	(7,497)	-	-	-	-
Persimmons	-	1,000	(1,000)	-	-	-	-
Total	-	75,184	(62,872)	12,312	(8,112)	-	4,200
Total	1,075,663	157,142	(189,450)	(32,308)	-	-	1,043,355

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Purpose of the Restricted Funds 31 Dec 2022

Sport England	Horse Power	8,500
RDA National	Horse Power	3,500
Co-Op England	Core Funding	1,000
National Lottery	Stable Club	10,000
SDDC	Core Funding	4,000
Masonic Charitable	Core Funding	5,000
Gem & Greatest Hits Radio	Horse Power	2,000
Blakemore Foundation	Equipment - Ground based activities	100
Abellio East Midlands	Horse Power	3,500
Foundation Derbyshire	Core Funding	2,000

SCROPTON RIDING FOR THE DISABLED CENTRE

England & Wales - Charity number 1170646

Accounts

Scropton Riding for the Disabled Centre
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 December 2021

Charity number 1170646

Company number: 10427277



Report and accounts for the year ended 31 December 2021

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Chairman's Report for the year ended 31 December 2021

Scropton Riding for the Disabled Centre, also known as Scropton RDA, has been providing life-enhancing riding and driving activities for disabled children and adults for over 55 years, and is one of the founding members of the Riding for the Disabled Association.

Located in South Derbyshire it is the only independent centre of its kind in the East Midlands, with around 350 riders using the Centre each year. Our Centre is much more than just a riding centre with many local groups and individuals involved, giving it a real sense of community.

People from 5 years of age upwards with a wide range of disabilities including physical, learning, sensory, profound and multiple disabilities use our specialist facilities. Our Centre is tailored to ensure that all our visitors have a safe and fun sporting experience whilst also receiving the physical and social therapeutic benefits that riding and working with horses is known to have.

All that being said, as we started the new year the Centre continued to remain closed as a direct result of the Covid-19 pandemic that was still widespread across the world. Like most of the United Kingdom, we shut our doors in March 2020 as the country went into a national lockdown, and due to ongoing Covid-19 restrictions we remained closed throughout the entire year and in to 2021.

Finally in August 2021 we opened our doors again and started to welcome back our clients, old and new. I think it's fair to say that it took us the rest of the year to settle into something resembling normality, we were initially very cautious when we re-opened making sure that our Covid-19 protocols were up to standard and more importantly, being followed. But as we started to find our feet we grew in confidence, and by the end of the year we were fully operational 4.5 days a week. We still have some way to go to be back to pre-Covid levels but I am proud of what we have achieved so far.

Regrettably we have decided not to continue carriage driving for the foreseeable future, it has always been seasonal due to its' outdoor nature and has had limited participation at times. Social distancing rules made it much more challenging with Covid. As an alternative we have put our time and efforts in to establishing other non- ridden activities, such as Horse Care and Horse Agility. We will be in a position to launch these activities in earnest early in 2022.

All of this has only been possible because of the support we had during our darkest days; the list is long but I would like to take this opportunity to thank some of those who have helped us along the way.

- Our staff, who have dedicated themselves to the Centre, they have been hard working, flexible, generous and loyal.
- Our volunteers, who helped us with the considerable preparations prior to re-opening and have since gone from strength to strength.
- Horse and pony foster carers, these individuals took our horses and ponies into their homes (not literally) and cared for them whilst the Centre was closed, often at their own expense.
- Grant makers and private donors, the generosity we have received has been truly heart-warming and because of their donations we have kept the Centre financially secure throughout this difficult time ensuring its survival for the future.
- My fellow Trustees, who give their time freely, have helped me steer the Centre through another extraordinary year, there have been times when the future seemed so uncertain, but we have pulled together and made it through.

Tim Parker
Chairman

18th August 2022

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Legal and Administrative Information

Charity Number: 1170646

Company Registration Number: 10427277

Registered Office: Scropton Riding & Driving Centre
Watery Lane
Scropton
Derbyshire
DE65 5PL

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Independent Examiner: Philip Handley FCA
HSKS Greenhalgh
Chartered Accountants
18 St Christopher's Way
Pride Park
Derby
DE24 8JY

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tim Parker	Chair
	Amie Walker	Treasurer
	Glynis Dalley	
	Peter Tunnicliffe	(Resigned 7 th August 2022)
	Helen Scott-South	(Resigned 24 th August 2021)
	Diana O'Halloran	(Resigned 2 nd September 2021)

Report of the Trustees for the year ended 31 December 2021

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2021, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Our purposes and activities

The purposes of the charity are:

- to further the objectives of the RDA (Riding for the Disabled Association Incorporating Carriage Driving) Charity Number 244108
- to provide people with additional special needs or disabilities, the opportunity to ride and/or work with horses on the ground to benefit their health and well-being and achieve their goals

Facilities for riding and ground-based activities with horses are provided at the Centre. The assistance in the provision of such facilities is provided by our staff, coaches and volunteers, all of whom are fully qualified for their relevant tasks and attend training courses related to providing horse riding and ground-based activities for people with physical disability, learning difficulties or other special needs.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and performance

Riding and Ground-based Activities

Horse riding commenced in August 2021 as the Centre re-opened following a period of closure due to the Covid-19 pandemic. We initially started with 2 people in each lesson as at the time there were Covid related industry limits to the number of people allowed in a lesson, which included riders, volunteers and coach.

Relatively quickly these limits were removed which allowed us to steadily increase our group sizes allowing more of our clients to return. Statistically it has shown that people with disabilities have been some of the hardest hit by the Covid restrictions and lockdowns, their vulnerability has in some cases left them feeling frightened to leave the house. Consequently, we had a reasonable amount of our clients not wanting to return to riding when we re-opened.

However, there was some positivity that came out of all the lockdowns, it made people think about taking up new activities. As a result, we had a large number of new clients contact us whilst we were closed, many of which are now riding with us.

During the year the Trustees took the decision to explore other ground-based activities, and both Horse Agility and Horse Care were identified as potential projects. Funding was sourced and by the end of the year the Horse Care was launched and the Horse Agility was making good progress. An unused barn was being converted to a Horse Agility arena which is expected to be finished in early 2022, at which point we will be able to launch this activity in earnest.

Horses

We started the year with 7 horses and ponies, most of which were with foster homes whilst the Centre was closed. By spring the horses and ponies began to return to the Centre to start their fitness work in preparation for re-opening.

By the end of the year we had 13 horses, but were in desperate need of some more. During the last 2 years the cost of horses, like many things during Covid, have increased significantly. A horse that would have cost around £4,000 is currently selling for nearer £8,000, the demand has outstripped the supply and driven up the prices. Loan horses are also in high demand for the same reason.

We have and still are looking for horses of all sizes, but particularly the larger 15'2+ weight carrying cob type. All the attributes and temperament that we are looking for also appeal to many of the people searching for horses, and although we have the funding we often cannot re-act quick enough. Horses are sold within hours and not days, and bidding wars can often start.

Finding more horses and ponies remains a priority for us.

As always, we have a team of dedicated grooms working under our Yard Supervisor who ensures the welfare of all our horses and ponies is second to none. We also have a network of support working with the Centre including vets, farriers, dentists, physios and saddle fitters.

Volunteers

The Centre has a large team of volunteers, without which the Centre would not be able to operate. These range from volunteer coaches and yard staff to maintenance and caterers in the coffee bar. We also have a few supported volunteers who gain a great deal of independence and personal responsibility from helping around the yard. All this help means the number of staff can be kept to a minimum.

The Centre has a part-time Volunteer Co-ordinator who provides a consistent and regular contact with all volunteers, engages in recruitment, undertakes statutory checks, arranges training and co-ordinates attendance times.

We have welcomed many new volunteers to the Centre since we re-opened but also seen many of our pre-Covid regulars return. Everyone is enjoying getting involved with all the different activities around the Centre, particularly assisting in the riding lessons. Many are looking forward to the launch of the Horse Agility in 2022 as it gives them an opportunity to learn something new.

The Trustees want to take this opportunity to thank each and every volunteer, old and new, who generously donates their time to ensure the Centre continues to stay open for our customers and, in addition, for providing the friendly and enriching environment within which our customers can flourish.

Funding

The Centre is entirely self-supporting, relying on self-generated funds, donations and grants to cover the general running costs and various improvement projects that become necessary during the year.

The majority of the Centre's income comes from fees from riding activities, which are kept as low as possible to ensure they remain within the range of its customers. These fees alone do not generate enough to cover the operating costs and therefore the Centre remains heavily dependent on its charitable status and the generosity of those supporting the Centre through donations.

Scropton Riding for the Disabled Centre

Registered Charity 1170646

We have relied heavily on grants and donations throughout the year as income from riding activities did not start to trickle in until August 2021. Some of the funding we had secured was to help support us once we re-opened, we anticipated that our costs would rise significantly as we brought our horses and ponies back to the Centre and started to take on more staff, but we also knew it would be a slow start and income would take time to build. This can be seen from our financial result.

The Trustees would like to thank all those supporters that gave generously during the year.

Projects

Projects were limited during the year as we concentrated our time and resources on re-opening.

Horse Agility was the main project that we've been working on, it wasn't complete by the end of the year. But we secured grant funding to establish an Agility arena that was completed in early 2022, equipment was purchased and staff and some volunteers received trained. There is more to do in this area during 2022.

Activities of Scropton Equestrian Centre Ltd (SEC Ltd)

During the second half of the year all mainstream riding lessons were conducted by the trading subsidiary Scropton Equestrian Centre Ltd (Company Number 03861792). A total of £10,403 (2020: £20,091) has been received from that company in relation to charges for the use of the Centre's facilities and donations.

Financial review and reserves policy

The core income from riding lessons and ground-based activities, together with income from SEC Ltd, and regular fundraising activities is insufficient to cover the day-to-day costs of running the Centre. The nature of donations, gifts and grants is that they are irregular and cannot be relied upon to keep the accounts in surplus every year.

Accordingly, the Trustees try to maintain reserves sufficient to carry the charity through any lean years which may arise and, in addition, build up funds to finance development projects which enhance the available facilities. As the Covid-19 pandemic in March 2020 took hold and forced the temporary closure of the charity, the reserves held by the charity have proved to be sufficient. The level of free reserves held by the charity at the year-end is £45,581 (2020: £89,044).

The Trustees applied for a loan of £100,000 in 2019 to support the 3-year (2020 – 2022) business plan, the application was accepted and was received in May 2020. The business plan was created prior to the Covid-19 pandemic, which is now on hold until we can return to more normal and regular activities. The loan was still completed with the expectation it will support a new business plan from 2022 and onwards.

The Centre's total income for the year was £157,142 (2020: £284,962), costs were £189,450 (2020: £238,130), resulting in a deficit of £32,308 (2020: £46,832 surplus).

Future plans

The Centre has been running for over 50 years and the Trustees are committed to the Centre being around for another 50 years. The plan for 2021 was all about the road to re-opening which we successfully achieved.

2022 and beyond is about re-growth, versatility and supporting our community. We are under no doubt that Covid-19 will still play a part of the coming years but like the rest of the world we have got to learn

to live and work with it. It is with this in mind that we are determined to offer a greater range of activities including Horse Care and Horse Agility which are activities that can be done safely but also allow those people that are unable to sit astride a horse to take part in horse activities from the ground.

One of the areas within the Centre that has remained closed since March 2020 is our Coffee Bar, as an indoor area we have been reluctant about re-opening it due to Covid safety concerns. However, that is something we want to put right in 2022. It has historically been a hub of the Centre for people to mix and interact over a coffee, but it's also been a place for carers and parents to have a break whilst lessons are in progress. We hope to re-open the Coffee Bar during 2022.

Structure, Governance and Management

Governing Document

Scropton Riding for the Disabled Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 October 2016. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 9 Members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

When new or additional Trustees are required they are elected by the Members or co-opted by the Trustees. All Trustees are also Members and support the objects of the charity, as set out above.

The Trustees retire at each Annual General Meeting of the charity. Trustees may then stand again and may be reappointed by the Members. Co-opted Trustees hold office until the next AGM when they retire but may stand as Trustees and put themselves forward for election by the Members.

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Trustees continue to assess the impact of the Covid-19 pandemic on the charity which was forced to close between March 2020 and July 2021. Whilst most of the Government restrictions have been relaxed the Centre has continued to follow many of the guidelines due to the vulnerability of some of clients.

Statement of Trustee's responsibilities

The charity Trustees (who are also the Directors of Scropton Riding for the Disabled Centre for the purposes of company law) are responsible for preparing a Trustee's Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

By order of the Board of Trustees



Tim Parker
Chairman

18th August 2022

**Scropton Riding for the Disabled Centre
Registered Charity 1170646**

Independent Examiner's Report to the Trustees of Scropton Riding for the Disabled Centre

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Philip Handley FCA

HSKS Greenhalgh
Chartered Accountants
18 St Christopher's Way
Pride Park
Derby
DE24 8JY

28th August 2022

Statement of Financial Activities for year ended 31 December 2021
(including an Income and Expenditure account)

	Note	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	31 Dec 2021	31 Dec 2020
		£	£	£	£
Income					
Donations and legacies	3	29,164	75,184	104,348	216,812
Charitable activities	4	19,290	-	19,290	28,781
Other trading activities	5	23,084	-	23,084	19,233
Investment Income	7	16	-	16	45
Other	6	10,403	-	10,403	20,091
Total		81,958	75,184	157,142	284,962
Expenditure					
Charitable activities	8	126,578	62,872	189,450	238,130
Total		126,578	62,872	189,450	238,130
Net income / (expenditure)		(44,620)	12,312	(32,308)	46,833
Transfer between funds	16	8,112	(8,112)	-	-
Other recognised gains					
Gain on revaluation of fixed assets	11	-	-	-	-
Net movement in funds		(36,508)	4,200	(32,308)	46,833
Reconciliation of funds:					
Total funds brought forward		1,075,663	-	1,075,663	1,028,830
Total funds carried forward	16	1,039,155	4,200	1,043,355	1,075,663

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Company Number 10427277

Balance Sheet as at 31 December 2021

	Note	31 Dec 2021 £	31 Dec 2020 £
Fixed assets			
Tangible assets	11	992,617	986,618
Intangible assets	11	-	-
Total fixed assets		992,617	986,618
Current assets			
Stocks	12	1,400	2,310
Debtors	13	-	1,135
Cash		137,075	182,655
Total current assets		138,475	186,100
Creditors: amounts falling due within one year	14	13,171	14,349
Net current assets		125,304	171,752
Total assets less current liabilities		1,117,921	1,158,370
Creditors: amounts falling due after one year	15	74,566	82,707
Net assets		1,043,355	1,075,662
Funds of the Charity			
Restricted funds		4,200	-
Unrestricted funds		197,850	234,357
Revaluation reserve		841,305	841,305
Total funds	16	1,043,355	1,075,662

Balance Sheet as at 31 December 2021 - continued

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies. For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes attached on pages 14 - 24 form an integral part of these accounts.



Tim Parker
Chairman



Amie Walker
Treasurer

Approved by the Board of Trustees on 18th August 2022

Notes to the Accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Scropton Riding for the Disabled Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going Concern

At the time of signing these accounts, the Trustees have considered the effect of the Covid-19 pandemic on the reserves of the charity and hence the going concern position. The Trustees consider that this does not present a major risk and that the charity will continue in operation for a period of at least 12 months from the date of signing these accounts, due to the fast response by the Trustees to reduce costs and protect the reserves during the pandemic.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Liabilities and Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is renewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates incurred.

e) Intangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Software	25% Straight-Line

f) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold land & buildings	0%
Plant & Equipment	10% - 12.5% Straight-Line
Fixtures & Fittings	10% Straight-Line

No depreciation is provided in respect of land and buildings as the amount is negligible due to the high residual value of the buildings. Freehold land is not depreciated.

g) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

h) Debtors

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

i) Cash at bank

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

j) 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.

k) Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Legal status of Scropton Riding for the Disabled Centre

The Centre is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the charity.

3 Income from donations and legacies

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2021	31 Dec 2021	31 Dec 2021	31 Dec 2020
Donations and legacies:				
Donations and gifts	26,814	-	26,814	46,417
Coronavirus Job Retention Scheme	2,350	-	2,350	55,869
Grants	-	75,184	75,184	114,526
Total	29,164	75,184	104,348	216,812

The income from donations and legacies was £104,348 (2020: £216,812) of which £29,164 was unrestricted (2020: £194,061) and £75,184 was restricted (2020: £22,751).

The Centre benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2021	31 Dec 2021	31 Dec 2021	31 Dec 2020
Charitable activities:				
RDA Riding	19,290	-	19,290	28,040
RDA Driving	-	-	-	741
Total	19,290	-	19,290	28,781

Income from charitable activities was derived from unrestricted activities in both years.

5 Income earned from other trading activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2021	31 Dec 2021	31 Dec 2021	31 Dec 2020
Other trading activities:				
Hire of facilities	19,393	-	19,393	6,539
Livery	3,681	-	3,681	6,610
Cafe	10	-	10	1,126
Other	-	-	-	4,957
Total	23,084	-	23,084	19,233

Income from other trading activities was derived from unrestricted activities in both years.

6 Other Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2021	31 Dec 2021	31 Dec 2021	31 Dec 2020
Other:				
Scropton Equestrian Centre Ltd - Hire	10,403	-	10,403	20,091
Total	10,403	-	10,403	20,091

A charge is made to Scropton Equestrian Centre Ltd (Company Number 03861792) for the use of the Centre's facilities in the provision of riding instruction to able bodied riders. The income in both years is unrestricted.

7 Investment income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2021	31 Dec 2021	31 Dec 2021	31 Dec 2020
Income from investments:				
Bank Interest	16	-	16	45
Total	16	-	16	45

Bank interest was derived from unrestricted cash balances in both years.

8 Analysis of expenditure on charitable activities

Analysis of expenditure	Unrestricted funds	Restricted income funds	Total funds	Prior year
	31 Dec 2021	31 Dec 2021	31 Dec 2021	31 Dec 2020
Expenditure				
Staff Costs	53,528	43,015	96,543	134,212
Freelance Costs	1,995	-	1,995	5,829
Horse Care	6,329	800	7,129	3,259
Feed & Bedding	7,716	-	7,716	11,310
Equipment	3,437	1,000	4,437	2,110
Rates & Water	2,647	-	2,647	2,353
Electric	2,927	-	2,927	7,317
Insurance	13,573	-	13,573	13,836
Maintenance	9,051	18,057	27,108	32,662
Training	1,004	-	1,004	495
Marketing	540	-	540	-
Administration	2,158	-	2,158	1,267
External Fees	5,208	-	5,208	4,256
Coffee Bar	584	-	584	2,011
Sundry	1,794	-	1,794	797
Loan Interest	4,587	-	4,587	2,860
Loan Costs	-	-	-	5,872
Depreciation	9,501	-	9,501	7,684
Total Expenditure	126,578	62,872	189,450	238,130

Expenditure on charitable activities was £189,450 (2020: £238,130) of which £126,578 was unrestricted (2020: £183,954) and £62,872 was restricted (2020: £54,176).

9 Analysis of staff remuneration and expenses

	This Year	Prior Year
	31 Dec 2021	31 Dec 2020
Staff Costs		
Salaries and wages	91,084	128,474
Social security costs	3,470	3,483
Pension costs (defined contribution pension plan)	1,785	1,865
Other employee benefits	204	389
Total Staff Costs	96,543	134,212
Average No of Employees	5	8

Scropton Riding for the Disabled Centre
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The charity Trustees were not paid nor received any other benefits from employment with the Centre, neither were they reimbursed expenses during the year. No charity Trustee received payment for professional or other services supplied to the charity.

The total employee benefits of the key management personnel of the charity were £50,566 (2020: £53,404) and related to 3 people (2020: 3 people).

10 Related party transactions

There were no related party transactions in the year.

11 Intangible and Tangible fixed assets

	Intangible	Freehold land & buildings	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year	2,000	955,000	36,769	36,591	1,030,360
Additions	-	-	15,500	-	15,500
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	2,000	955,000	52,269	36,591	1,045,860
Depreciation					
At beginning of the year	2,000	-	27,233	14,509	43,742
Depreciation	-	-	5,842	3,659	9,501
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
At end of the year	2,000	-	33,075	18,168	53,243
Net book value at the beginning of the year	-	955,000	9,536	22,082	986,618
Net book value at the end of the year	-	955,000	19,194	18,423	992,617

Depreciation Basis	Straight Line	Straight Line	Straight Line	Straight Line
Depreciation Rate	25%	0%	10% & 12.5%	10%

Revaluation - Freehold land & buildings

On 9th December 2019 a valuation of the premises was carried out by BB and J Commercial, Derby. The open market freehold value of £955,000 was determined on the basis of vacant possession. Revaluations will be carried out in accordance with accounting practice every 5 years, the next one being scheduled for December 2024.

12 Stock

	31 Dec 2021	31 Dec 2020
	£	£
Opening stock	-	-
Added in period	2,869	6,636
Expensed in period	(1,469)	(4,326)
Impaired	-	-
Closing stock	1,400	2,310

Stocks relate to haylage.

13 Debtors

	31 Dec 2021	31 Dec 2020
	£	£
Trade debtors	-	-
Prepayments and accrued income	-	1,135
Total	-	1,135

14 Creditors: amounts falling due within one year

	31 Dec 2021	31 Dec 2020
	£	£
Trade creditors	-	1,477
Accruals and deferred income	443	143
Bank Loan	12,728	12,728
Other creditors	-	-
Total	13,171	14,349

15 Creditors: amounts falling due after more than one year

	31 Dec 2021	31 Dec 2020
	£	£
Bank Loan	74,566	82,707
Total	74,566	82,707

Included within bank loans due within and after one year is £87,294 repayable to Triodos Bank UK. Interest on this loan is charged at a rate of 5% per annum. The term of the loan is 10 years with monthly repayments commencing in June 2020. The loan is secured against the Freehold Land and Buildings.

16 Post balance sheet events

There were no material post balance sheet events.

17 Analysis of net assets between funds

Current year	£	£	£
	Unrestricted	Restricted	Total
	Funds	Funds	
	2021	2021	2021
Fixed Assets	992,617	-	992,617
Cash and current investments	132,875	4,200	137,075
Other current assets / liabilities	(11,771)	-	(11,771)
Creditors more than one year	(74,566)	-	(74,566)
Provisions / pensions	-	-	-
Total	1,039,155	4,200	1,043,355

Prior year	£	£	£
	Unrestricted	Restricted	Total
	Funds	Funds	
	2020	2020	2020
Fixed Assets	986,618	-	986,618
Cash and current investments	182,655	-	182,655
Other current assets / liabilities	(10,903)	-	(10,903)
Creditors more than one year	(82,707)	-	(82,707)
Provisions / pensions	-	-	-
Total	1,075,662	-	1,075,662

Scropton Riding for the Disabled Centre
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18 Movement in Funds

Current year

	£ Balance 01 Jan 2021	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2021
Unrestricted Funds							
General Fund	1,075,663	81,958	(126,578)	(44,620)	8,112	-	1,039,155
Total	1,075,663	81,958	(126,578)	(44,620)	8,112	-	1,039,155
Restricted Funds							
Toyota Lottery Fund	-	4,887	-	4,887	(4,887)	-	-
SDDC	-	9,357	(9,357)	-	-	-	-
PCC Vulnerability Fund	-	1,000	(1,000)	-	-	-	-
BHS Hardship Fund	-	800	(800)	-	-	-	-
Co-Op Community Dividend	-	1,000	(1,000)	-	-	-	-
National Lottery	-	10,000	(8,700)	1,300	-	-	1,300
RDA National	-	1,000	(1,000)	-	-	-	-
SDDC	-	3,143	(3,143)	-	-	-	-
Tesco Bags of Help	-	1,000	-	1,000	(1,000)	-	-
Active Derbyshire	-	6,775	(6,775)	-	-	-	-
Douglas Arter Foundation	-	500	(500)	-	-	-	-
Foundation Derbyshire	-	2,000	(1,800)	200	-	-	200
Jessie Spencer Trust	-	1,000	(1,000)	-	-	-	-
SDDC	-	12,000	(12,000)	-	-	-	-
Avara Foods	-	2,225	-	2,225	(2,225)	-	-
SDDC	-	2,500	(1,800)	700	-	-	700
Hedley Foundation	-	2,000	(2,000)	-	-	-	-
British Horse Society	-	2,000	(2,000)	-	-	-	-
Arnold Clark	-	500	(500)	-	-	-	-
Helen Jean Cope	-	1,000	-	1,000	-	-	1,000
Sir Jules Thorn Trust	-	1,000	(1,000)	-	-	-	-
RDA National	-	1,000	-	1,000	-	-	1,000
British Equestrian Foundation	-	7,497	(7,497)	-	-	-	-
Persimmons	-	1,000	(1,000)	-	-	-	-
Total	-	75,184	(62,872)	12,312	(8,112)	-	4,200
Total	1,075,663	157,142	(189,450)	(32,308)	-	-	1,043,355

The transfers between funds relate to restricted funds used for capital expenditure which have now been completed and as such the restrictions have lapsed.

Scropton Riding for the Disabled Centre
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Movement in Funds (continued)

Prior year

	£	£	£	£	£	£	£
	Balance	Incoming	Resources	Net	Transfer	Other	Balance
	01 Jan	Resources	Expensed	Movement	Between	Gains/	31 Dec
	2020			in Funds	Funds	(Losses)	2020
Unrestricted Funds							
General Fund	993,405	262,211	(183,954)	78,257	4,000	-	1,075,662
Total	993,405	262,211	(183,954)	78,257	4,000	-	1,075,662
Restricted Funds							
Bruce Wakefield Trust	2,500	-	(2,500)	(2,500)	-	-	-
Clarke Charitable	1,000	-	(1,000)	(1,000)	-	-	-
Consolidated Charity Burton	4,000	-	(4,000)	(4,000)	-	-	-
Duke of Devonshire's Trust	1,000	-	(1,000)	(1,000)	-	-	-
Etwall Well Dressing	1,000	-	(1,000)	(1,000)	-	-	-
Foundation Derbyshire	2,000	-	-	-	(2,000)	-	-
Foundation Derbyshire	2,000	-	-	-	(2,000)	-	-
Gordon Trust	1,000	-	(1,000)	(1,000)	-	-	-
Michael Barnard CT	925	-	(925)	(925)	-	-	-
Sport England	10,000	-	(10,000)	(10,000)	-	-	-
Star Trust	10,000	-	(10,000)	(10,000)	-	-	-
BEF	-	6,000	(6,000)	-	-	-	-
BHS Hardship Fund	-	750	(750)	-	-	-	-
BHS Hardship Fund	-	500	(500)	-	-	-	-
BHS Hardship Fund	-	800	(800)	-	-	-	-
Boshier Hinton	-	1,300	(1,300)	-	-	-	-
Derbyshire County Council	-	1,566	(1,566)	-	-	-	-
EMA Charity	-	900	(900)	-	-	-	-
Pentagon Burton	-	1,435	(1,435)	-	-	-	-
Rank Foundation	-	2,000	(2,000)	-	-	-	-
Screwfix	-	5,000	(5,000)	-	-	-	-
St James Place	-	2,500	(2,500)	-	-	-	-
Total	35,425	22,751	(54,176)	(31,425)	(4,000)	-	-
Total	1,028,830	284,962	(238,130)	46,832	-	-	1,075,662

Scropton Riding for the Disabled Centre
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Purpose of the Restricted Funds 31 Dec 2021

Toyota Lottery Fund	Horse Purchase	4,887
South Derbyshire District Council	Core Funding	9,357
PCC Vulnerability Fund	Core Funding	1,000
BHS Hardship Fund	Horse Care	800
Co-Op Community Dividend	Establishing Ground Based Activities	1,000
National Lottery	Establishing Ground Based Activities	10,000
RDA National	Core Funding	1,000
South Derbyshire District Council	Core Funding	3,143
Tesco Bags of Help	Horse Purchase	1,000
Active Derbyshire	Core Funding	6,775
Douglas Arter Foundation	Horse Agility Equipment	500
Foundation Derbyshire	Volunteer Development	2,000
Jessie Spencer Trust	Establishing Ground Based Activities	1,000
South Derbyshire District Council	Core Funding	12,000
Avara Foods	Horse Purchase	2,225
South Derbyshire District Council	Volunteer Development	2,500
Hedley Foundation	Establishing Horse Agility	2,000
British Horse Society	Establishing Horse Agility	2,000
Arnold Clark	Tack	500
Helen Jean Cope	Horse Purchase	1,000
Sir Jules Thorn Charitable Trust	Core Funding	1,000
RDA National	Horse Purchase	1,000
British Equestrian Foundation	Core Funding	7,497
Persimmons	Establishing Horse Agility	1,000

SCROPTON RIDING FOR THE DISABLED CENTRE

England & Wales - Charity number 1170646

Accounts

**Scropton Riding for the Disabled Centre
(A company limited by guarantee)**

Report and Financial Statements

Year ended 31 December 2020

Charity number 1170646

Company number: 10427277



Scropton Riding for the Disabled Centre
Registered Charity 1170646

Report and accounts for the year ended 31 December 2020

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Chairman's Report for the year ended 31 December 2020

Scropton Riding for the Disabled Centre, also known as Scropton RDA, has been providing life-enhancing riding and driving activities for disabled children and adults for over 55 years, and is one of the founding members of the Riding for the Disabled Association.

Located in South Derbyshire it is the only independent centre of its kind in the East Midlands, with around 350 riders and drivers using the Centre on a weekly basis. Our Centre is much more than just a riding school with many local groups and individuals involved, giving it a real sense of community.

People from 5 years of age upwards with a wide range of disabilities including physical, learning, sensory, profound and multiple disabilities use our specialist facilities. Our Centre is tailored to ensure that all our visitors have a safe and fun sporting experience whilst also receiving the physical and social therapeutic benefits that riding and working with horses is known to have.

All that being said, it's fair to say that 2020 has been a year like no other. As the Covid-19 pandemic swept across the globe in early 2020 the charity braced itself, but no-one could have predicted what a year it would turn out to be. Like most of the United Kingdom, we shut our doors in March 2020 as the country went into a national lockdown, and due to ongoing Covid-19 restrictions we remained closed throughout the entire year.

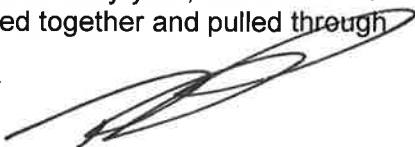
We made use of the Job Retention Scheme and placed most of our employees on furlough, retaining one staff member to care for our horses and ponies. Around half of our horses were on loan so were returned to their owners, and those that we own were fostered out by volunteers or other supporters of the Centre, keeping just 3 on site.

This course of action allowed us to effectively mothball the Centre, which drastically reduced our monthly overheads. And thanks to an unprecedented response to our emergency appeal the Centre has managed to weather the storm and we find ourselves in a relatively secure financial position. So as the country slowly started to re-open in May 2021 we began making plans, and finally in July 2021, after a long 16 months, we opened our doors again and riding lessons re-started.

All of this has only been possible because of the support we had during our darkest days; the list is long but I would like to take this opportunity to thank some of those who have helped us along the way.

- Our staff, who have dedicated themselves to the Centre, they have been hard working, flexible, generous and loyal. Unfortunately, towards the end of the year we had to let some of them go, which was met with understanding and compassion, it was truly humbling.
- Our volunteers, who as always have done whatever it takes to keep things moving along, including a lot of gardening and maintenance work!
- Horse and pony foster carers, these individuals took our horses and ponies into their homes (not literally) and cared for them, often at their own expense. It gave our ponies a change of scenery, some much needed time off and a luscious paddock of their own.
- Grant makers and private donors, the generosity we have received has been truly heart-warming and because of their donations we have kept the Centre financially secure throughout this period ensuring its survival for the future.
- My fellow Trustees, who give their time freely, have helped me steer the Centre through this extraordinary year, there have been times when the future seemed so uncertain, but we have pulled together and pulled through

Tim Parker
Chairman



2nd September 2021

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Legal and Administrative Information

Charity Number: 1170646

Company Registration Number: 10427277

Registered Office: Scropton Riding & Driving Centre
Watery Lane
Scropton
Derbyshire
DE65 5PL

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Independent Examiner: Glen Bott FCA
Cooper Parry Group Limited
Park View
One Central Boulevard
Blythe Valley Park
Solihull
B90 8BG

Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees:	Tim Parker	Chair
	Amie Walker	Treasurer
	Glynis Dalley	
	Helen Scott-South	(Appointed 18 th February 2021)
	Peter Tunnicliffe	(Appointed 18 th March 2021)
	Diana O'Halloran	(Appointed 18 th March 2021)

Report of the Trustees for the year ended 31 December 2020

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2020, which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Our purposes and activities

The purposes of the charity are:

- to further the objectives of the RDA (Riding for the Disabled Association Incorporating Carriage Driving) Charity Number 244108
- to provide disabled people with the opportunity to ride and/or carriage drive to benefit their health and well-being and achieve their goals

Facilities for riding and carriage driving are provided at the Centre. The assistance in the provision of such facilities is provided by our staff, coaches and volunteers, all of whom are fully qualified for their relevant tasks and attend training courses related to providing horse riding and carriage driving for people with physical disability and learning difficulties.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and performance

Riding and Driving

All riding and driving activities ceased in March 2020 as the national lockdown came in to force. They remained on hold throughout the year, all competitions and events were also subsequently cancelled as well.

Horses

We started the year with 27 horses and ponies, but the impact of our closure has resulted in only 7 remaining at the Centre. Of the 20 that we no longer have at the Centre, 11 went home to their owners (they were only on loan to the charity), 3 were retired and 6 were sold for a variety of reasons.

The horses and ponies that we own were fostered out for most of the year, which allowed them to have a complete break both mentally and physically. The foster carers took on the full responsibility for their day-to-day care, and for the most part at their own expense too. We had regular updates and plenty of photographs of the horses and ponies enjoying their holidays, which were shared on social media.

As restrictions finally eased in May 2021, we started to make plans for re-opening which included some new horses. During June and July, we purchased 4 additional horses taking the total to 11 for our re-opening in July 2021. As we start to build the business again, we will grow the herd along with it.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Throughout the closure all our horses were given the highest quality of care. The staff, volunteers and foster carers have worked hard to ensure their needs have been met and that the welfare of our horses and ponies was never compromised.

Volunteers

The Centre has a large team of volunteers, without which the Centre would not be able to operate. These range from volunteer coaches and yard staff to maintenance and caterers in the coffee bar. We also have a few supported volunteers who gain a great deal of independence and personal responsibility from helping around the yard. All this help means the number of staff can be kept to a minimum.

The Centre has a part-time Volunteer Co-ordinator who provides a consistent and regular contact with all volunteers, engages in recruitment, undertakes statutory checks, arranges training and co-ordinates attendance times.

The Trustees want to take this opportunity to thank each and every volunteer who generously donates their time to ensure the Centre continues to stay open for our customers and, in addition, for providing the friendly and enriching environment within which our customers can flourish.

Volunteering has been limited during the year, but there has been a steady stream of volunteers at the Centre as and when the Covid-19 regulations have allowed. As there has been no activities running at the Centre the volunteering has focused on the site itself, whether that be maintenance, painting or gardening.

Funding

The Centre is entirely self-supporting, relying on self-generated funds, donations and grants to cover the general running costs and various improvement projects that become necessary during the year.

The majority of the Centre's income comes from fees from riding activities, which are kept as low as possible to ensure they remain within the range of its RDA customers. These fees alone do not generate enough to cover the operating costs and therefore the Centre remains heavily dependent on its charitable status and the generosity of those supporting the Centre through donations.

We have relied heavily on grants and donations throughout the year as income from riding activities ceased in March 2020. Some of our regular supporters, and some new ones, were keen to help the survival of the Centre and we ended the year very successfully with £216,812 (2019: £128,367) in donations and grants.

The Trustees would like to thank all those supporters that gave generously during the year, and an additional thank you to those funders that allowed us to transfer grants from projects that were cancelled due to Covid to instead support our Covid relief, ultimately helping the Centre to survive.

Projects

We upgraded the indoor arena surface in July 2020 which was paid for with the restricted funds that had been raised during 2019.

We also successfully applied for grant funding to replace the windows and doors in the onsite accommodation, the work for this was carried out in November 2020.

Due to circumstances no other projects took place during the year.

Activities of Scropton Equestrian Centre Ltd (SEC Ltd)

During the first quarter all able-bodied riding lessons were conducted by the trading subsidiary Scropton Equestrian Centre Ltd (Company Number 03861792). A total of £20,091 (2019: £63,075) has been received from that company in relation to charges for the use of the Centre's facilities and donations.

Financial review and reserves policy

The core income from disabled riding lessons, together with income from SEC Ltd, and regular fundraising activities is insufficient to cover the day-to-day costs of running the Centre. The nature of donations, gifts and grants is that they are irregular and cannot be relied upon to keep the accounts in surplus every year.

Accordingly, the Trustees try to maintain reserves sufficient to carry the charity through any lean years which may arise and, in addition, build up funds to finance development projects which enhance the available facilities. As the Covid-19 pandemic in March 2020 took hold and forced the temporary closure of the charity, the reserves held by the charity have proved to be sufficient. The level of free reserves held by the charity at the year end is £89,044 (2019: deficit of £4,089).

The Trustees applied for a loan of £100,000 in 2019 to support the 3-year (2020 – 2022) business plan, the application was accepted and was received in May 2020. The business plan was created prior to the Covid-19 pandemic, which is now on hold until we can return to normal activities. The loan was still completed with the expectation it will support a new business plan from 2022 and onwards.

The Centre's total income for the year was £284,962 (2019: £324,056), costs were £238,130 (2019: £299,764), resulting in a surplus of £46,832 (2019: £24,292 surplus).

Future plans

The Centre has been running for over 50 years and the Trustees are committed to the Centre being around for another 50 years. The plan for 2020 was all about building a stronger, more sustainable and financially secure future for the Centre and all its users. However, the Covid-19 pandemic in 2020 changed the charity plans considerably.

The plan for 2021 is now all about the road to re-opening. The Centre finally re-opened in July 2021 but it will start slowly, the riders have had a long time out of the saddle and will need to build their riding fitness back up. It is anticipated that rider numbers will build steadily throughout the course of the year and the Trustees aim to be back to pre-Covid levels by the end of 2021.

Despite Government restrictions being relaxed during the spring and summer of 2021, many of the Centre's participants are classed as vulnerable, accordingly the Trustees will still ensure that Covid secure procedures are in place for the foreseeable future to ensure the safety of all involved.

To help with this the Centre has introduced other types of ground-based activities that can be carried out safely, this includes Horse Care and Horse Agility. It will also give non-ridden opportunities to those who need time to adjust.

The Trustees are aiming to include as many of the existing clients as possible by offering a variety of different horse-based activities, the Trustees believe there will be an activity accessible for everyone. In addition to existing clients there is a significant number of new clients that have applied for lessons during the last 6 months, the Trustees look forward to welcoming them to the Centre in due course.

Structure, Governance and Management

Governing Document

Scropton Riding for the Disabled Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 October 2016. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a Member of the Company and there are currently 9 Members, each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

When new or additional Trustees are required they are elected by the Members or co-opted by the Trustees. All Trustees are also Members and support the objects of the charity, as set out above.

The Trustees retire at each Annual General Meeting of the charity. Trustees may then stand again and may be reappointed by the Members. Co-opted Trustees hold office until the next AGM when they retire but may stand as Trustees and put themselves forward for election by the Members.

Risk management

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

During March 2020 the United Kingdom entered a period of lockdown as a result of the Covid-19 pandemic. The Trustees continue to assess the long-term impact of the pandemic on the charity which was forced to close for the remainder of the year.

Statement of Trustee's responsibilities

The charity Trustees (who are also the Directors of Scropton Riding for the Disabled Centre for the purposes of company law) are responsible for preparing a Trustee's Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure to our independent auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

By order of the Board of Trustees



Tim Parker
Chairman

2nd September 2021

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Independent Examiner's Report to the Trustees of Scropton Riding for the Disabled Centre

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 11 to 24.

Responsibilities and basis of report

As the charity Trustees of the company (and also its Directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Glen Bott FCA
Cooper Parry Group Limited
Park View
One Central Boulevard
Blythe Valley Park
Solihull
B90 8BG

Date **2nd September 2021**

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Statement of Financial Activities for year ended 31 December 2020
(including an Income and Expenditure account)

	Note	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	31 Dec 2020 £	31 Dec 2019 £
Income					
Donations and legacies	3	194,061	22,751	216,812	128,367
Charitable activities	4	28,781	-	28,781	98,788
Other trading activities	5	19,233	-	19,233	33,823
Investment Income	7	45	-	45	3
Other	6	20,091	-	20,091	63,075
Total		262,211	22,751	284,962	324,056
Expenditure					
Charitable activities	8	183,954	54,176	238,130	299,764
Total		183,954	54,176	238,130	299,764
Net income / (expenditure)		78,257	(31,425)	46,832	24,292
Transfer between funds	16	4,000	(4,000)	-	-
Other recognised gains					
Gain on revaluation of fixed assets	11	-	-	-	30,000
Net movement in funds		82,257	(35,425)	46,832	54,292
Reconciliation of funds:					
Total funds brought forward		993,405	35,425	1,028,830	974,538
Total funds carried forward	16	1,075,662	-	1,075,662	1,028,830

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Company Number 10427277

Balance Sheet as at 31 December 2020

	Note	31 Dec 2020 £	31 Dec 2019 £
Fixed assets			
Tangible assets	11	986,618	997,374
Intangible assets	11	-	120
Total fixed assets		986,618	997,494
Current assets			
Stocks	12	2,310	-
Debtors	13	1,135	2,547
Cash		182,655	47,098
Total current assets		186,100	49,645
Creditors: amounts falling due within one year	14	14,349	18,309
Net current assets		171,751	31,336
Total assets less current liabilities		1,158,369	1,028,830
Creditors: amounts falling due after one year	15	82,707	-
Net assets		1,075,662	1,028,830
Funds of the Charity			
Restricted funds		-	35,425
Unrestricted funds		234,357	152,100
Revaluation reserve		841,305	841,305
Total funds	16	1,075,662	1,028,830

Balance Sheet as at 31 December 2020 - continued

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies. For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes attached on pages 14 - 24 form an integral part of these accounts.



Tim Parker
Chairman



Amie Walker
Treasurer

Approved by the Board of Trustees on 2nd September 2021

Notes to the Accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Scropton Riding for the Disabled Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Going Concern

At the time of signing these accounts, the Trustees have considered the effect of the Covid-19 pandemic on the reserves of the charity and hence the going concern position. The Trustees consider that this does not present a major risk and that the charity will continue in operation for a period of at least 12 months from the date of signing these accounts, due to the fast response by the Trustees to reduce costs and protect the reserves during the pandemic.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Liabilities and Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is renewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates incurred.

Scropton Riding for the Disabled Centre
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e) Intangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Software	25% Straight-Line

f) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold land & buildings	0%
Plant & Equipment	10% - 12.5% Straight-Line
Fixtures & Fittings	10% Straight-Line

No depreciation is provided in respect of land and buildings as the amount is negligible due to the high residual value of the buildings. Freehold land is not depreciated.

g) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

h) Debtors

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

i) Cash at bank

Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

j) 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.

k) Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Legal status of Scropton Riding for the Disabled Centre

The Centre is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the charity.

3 Income from donations and legacies

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2020	31 Dec 2020	31 Dec 2020	31 Dec 2019
Donations and legacies:				
Donations and gifts	46,417	-	46,417	42,630
Coronavirus Job Retention Scheme	55,869	-	55,869	-
Grants	91,775	22,751	114,526	85,737
Total	194,061	22,751	216,812	128,367

The income from donations and legacies was £216,812 (2019: £128,367) of which £194,061 was unrestricted (2019: £42,630) and £22,751 was restricted (2019: £85,737).

The Centre benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2020	31 Dec 2020	31 Dec 2020	31 Dec 2019
Charitable activities:				
RDA Riding	28,040	-	28,040	94,014
RDA Driving	741	-	741	4,774
Total	28,781	-	28,781	98,788

Income from charitable activities was derived from unrestricted activities in both years.

5 Income earned from other trading activities

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2020	31 Dec 2020	31 Dec 2020	31 Dec 2019
Other trading activities:				
Hire of facilities	6,539	-	6,539	17,294
Livery	6,610	-	6,610	8,455
Cafe	1,126	-	1,126	8,074
Other	4,958	-	4,958	-
Total	19,233	-	19,233	33,823

Income from other trading activities was derived from unrestricted activities in both years.

6 Other Income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2020	31 Dec 2020	31 Dec 2020	31 Dec 2019
Other:				
Scropton Equestrian Centre Ltd - Hire	20,091	-	20,091	63,075
Total	20,091	-	20,091	63,075

A charge is made to Scropton Equestrian Centre Ltd (Company Number 03861792) for the use of the Centre's facilities in the provision of riding instruction to able bodied riders. The income in both years is unrestricted.

7 Investment income

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2020	31 Dec 2020	31 Dec 2020	31 Dec 2019
Income from investments:				
Bank Interest	45	-	45	3
Total	45	-	45	3

Bank interest was derived from unrestricted cash balances in both years.

8 Analysis of expenditure on charitable activities

Analysis of expenditure	Unrestricted funds	Restricted income funds	Total funds	Prior year
	31 Dec 2020	31 Dec 2020	31 Dec 2020	31 Dec 2019
Expenditure				
Staff Costs	113,777	20,435	134,212	160,558
Freelance Costs	5,829	-	5,829	8,625
Horse Care	1,209	2,050	3,259	11,483
Feed & Bedding	9,744	1,566	11,310	31,979
Equipment	1,210	900	2,110	2,386
Rates & Water	2,353	-	2,353	4,807
Electric	7,317	-	7,317	7,928
Insurance	7,836	6,000	13,836	14,912
Maintenance	9,437	23,225	32,662	13,949
Training	495	-	495	139
Marketing	-	-	-	1,217
Administration	1,267	-	1,267	2,052
External Fees	4,256	-	4,256	10,120
Coffee Bar	2,011	-	2,011	11,341
Sundry	797	-	797	2,585
Loan Interest	2,860	-	2,860	-
Loan Costs	5,872	-	5,872	-
Loss on Sale of Fixed Asset	-	-	-	4,945
Depreciation	7,684	-	7,684	10,738
Total Expenditure	183,954	54,176	238,130	299,764

Expenditure on charitable activities was £238,130 (2019: £299,764) of which £183,954 was unrestricted (2019: £268,764) and £54,176 was restricted (2019: £31,000).

9 Analysis of staff remuneration and expenses

	This Year	Prior Year
	31 Dec 2020	31 Dec 2019
Staff Costs		
Salaries and wages	128,474	151,464
Social security costs	3,483	6,515
Pension costs (defined contribution pension plan)	1,865	2,303
Other employee benefits	390	276
Total Staff Costs	134,212	160,558
Average No of Employees	8	12

Scropton Riding for the Disabled Centre
Registered Charity 1170646

The charity Trustees were not paid nor received any other benefits from employment with the Centre, neither were they reimbursed expenses during the year. No charity Trustee received payment for professional or other services supplied to the charity.

The total employee benefits of the key management personnel of the charity were £53,404 (2019: £56,733) and related to 3 people (2019: 3 people).

10 Related party transactions

There were no related party transactions in the year.

11 Intangible and Tangible fixed assets

	Intangible	Freehold land & buildings	Plant & Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
At the beginning of the year	2,000	955,000	58,166	36,591	1,051,757
Additions	-	-	1,700	-	1,700
Revaluations	-	-	-	-	-
Disposals	-	-	(23,097)	-	(23,097)
At end of the year	2,000	955,000	36,769	36,591	1,030,360
Depreciation					
At beginning of the year	1,880	-	41,533	10,850	54,263
Depreciation	120	-	3,904	3,659	7,684
Disposals	-	-	(18,204)	-	(18,204)
Impairment	-	-	-	-	-
At end of the year	2,000	-	27,233	14,509	43,742
Net book value at the beginning of the year	120	955,000	16,633	25,741	997,494
Net book value at the end of the year	-	955,000	9,536	22,082	986,618

Depreciation Basis	Straight Line	Straight Line	Straight Line	Straight Line
Depreciation Rate	25%	0%	10% & 12.5%	10%

Revaluation - Freehold land & buildings

On 9th December 2019 a valuation of the premises was carried out by BB and J Commercial, Derby. The open market freehold value of £955,000 was determined on the basis of vacant possession. Revaluations will be carried out in accordance with accounting practice every 5 years, the next one being scheduled for December 2024.

12 Stock

	31 Dec 2020	31 Dec 2019
	£	£
Opening stock	-	-
Added in period	6,636	18,042
Expensed in period	(4,326)	(18,042)
Impaired	-	-
Closing stock	2,310	-

Stocks relate to haylage.

13 Debtors

	31 Dec 2020	31 Dec 2019
	£	£
Trade debtors	-	2,547
Prepayments and accrued income	1,135	-
Other debtors	-	-
Total	1,135	2,547

14 Creditors: amounts falling due within one year

	Amounts falling due within one year	
	31 Dec 2020	31 Dec 2019
	£	£
Trade creditors	1,477	3,872
Accruals and deferred income	144	5,437
Bank loan	12,728	-
Other creditors	-	9,000
Total	14,349	18,309

15 Creditors: amounts falling due after more than one year

	Amounts falling due after more than one year	
	31 Dec 2020	31 Dec 2019
	£	£
Bank Loan	82,707	-
Total	82,707	-

Included within bank loans due within and after one year is £95,435 repayable to Triodos Bank UK. Interest on this loan is charged at a rate of 5% per annum. The term of the loan is 10 years with monthly repayments commencing in June 2020. The loan is secured against the Freehold Land and Buildings.

16 Post balance sheet events

The Centre remained closed due to impact of the Covid-19 pandemic until May 2021 when it re-opened to clients for the first time in over 12 months.

17 Analysis of net assets between funds

Current year	£	£	£
	Unrestricted	Restricted	
	Funds	Funds	Total
	2020	2020	2020
Fixed Assets	986,618	-	986,618
Cash and current investments	182,655	-	182,655
Other current assets / liabilities	(10,904)	-	(10,904)
Creditors more than one year	(82,707)	-	(82,707)
Total	1,075,662	-	1,075,662

Prior year	£	£	£
	Unrestricted	Restricted	
	Funds	Funds	Total
	2019	2019	2019
Fixed Assets	997,494	-	997,494
Cash and current investments	11,673	35,425	47,098
Other current assets / liabilities	(15,762)	-	(15,762)
Creditors more than one year	-	-	-
Total	993,405	35,425	1,028,830

Scropton Riding for the Disabled Centre
Registered Charity 1170646

18 Movement in Funds

Current year

	£ Balance 01 Jan 2020	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2020
Unrestricted Funds							
General Fund	993,405	262,211	(183,954)	78,257	4,000	-	1,075,662
Total	993,405	262,211	(183,954)	78,257	4,000	-	1,075,662
Restricted Funds							
Bruce Wakefield Trust	2,500	-	(2,500)	(2,500)	-	-	-
Clarke Charitable	1,000	-	(1,000)	(1,000)	-	-	-
Consolidated Charity Burton	4,000	-	(4,000)	(4,000)	-	-	-
Duke of Devonshire's Trust	1,000	-	(1,000)	(1,000)	-	-	-
Etwall Well Dressing	1,000	-	(1,000)	(1,000)	-	-	-
Foundation Derbyshire	2,000	-	-	-	(2,000)	-	-
Foundation Derbyshire	2,000	-	-	-	(2,000)	-	-
Gordon Trust	1,000	-	(1,000)	(1,000)	-	-	-
Michael Barnard CT	925	-	(925)	(925)	-	-	-
Sport England	10,000	-	(10,000)	(10,000)	-	-	-
Star Trust	10,000	-	(10,000)	(10,000)	-	-	-
BEF	-	6,000	(6,000)	-	-	-	-
BHS Hardship Fund	-	750	(750)	-	-	-	-
BHS Hardship Fund	-	500	(500)	-	-	-	-
BHS Hardship Fund	-	800	(800)	-	-	-	-
Boshier Hinton	-	1,300	(1,300)	-	-	-	-
Derbyshire County Council	-	1,566	(1,566)	-	-	-	-
EMA Charity	-	900	(900)	-	-	-	-
Pentagon Burton	-	1,435	(1,435)	-	-	-	-
Rank Foundation	-	2,000	(2,000)	-	-	-	-
Screwfix	-	5,000	(5,000)	-	-	-	-
St James Place	-	2,500	(2,500)	-	-	-	-
Total	35,425	22,751	(54,176)	(31,425)	(4,000)	-	-
Total	1,028,830	284,962	(238,130)	46,832	-	-	1,075,662

The transfers between funds relate to restricted funds used for capital expenditure which have now been completed and as such the restrictions have lapsed.

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Movement in Funds (continued)

Prior year

	£ Balance 01 Jan 2019	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2019
Unrestricted Funds							
General Fund	972,538	238,319	(268,764)	(30,444)	21,312	30,000	993,405
Total	972,538	238,319	(268,764)	(30,444)	21,312	30,000	993,405
Restricted Funds							
Clarke Charitable	1,000	-	-	-	-	-	1,000
Star Trust	-	10,000	-	10,000	-	-	10,000
Consolidated Charity Burton	-	4,000	-	4,000	-	-	4,000
Duke of Devonshire's Trust	-	1,000	-	1,000	-	-	1,000
Edith Murphy	-	10,000	(10,000)	-	-	-	-
Baily Thomas	-	20,000	(20,000)	-	-	-	-
Gordon Trust	1,000	-	-	-	-	-	1,000
Etwall Well Dressing	-	1,000	-	1,000	-	-	1,000
Bruce Wakefield Trust	-	2,500	-	2,500	-	-	2,500
Michael Barnard CT	-	925	-	925	-	-	925
Maximus Foundation	-	2,500	-	2,500	(2,500)	-	-
Axis Foundation	-	5,500	-	5,500	(5,500)	-	-
Helen Jean Cope Charity	-	2,000	-	2,000	(2,000)	-	-
Haramead Trust	-	2,000	-	2,000	(2,000)	-	-
Samworth Brothers	-	1,000	-	1,000	(1,000)	-	-
David Solomon's Trust	-	1,000	-	1,000	(1,000)	-	-
Foundation Derbyshire	-	2,000	-	2,000	-	-	2,000
Foundation Derbyshire	-	2,000	-	2,000	-	-	2,000
Blue Spark Foundation	-	2,100	-	2,100	(2,100)	-	-
Thomas Cook Children's Charity	-	5,212	-	5,212	(5,212)	-	-
Sport England	-	10,000	-	10,000	-	-	10,000
Derbyshire County Council	-	500	(500)	-	-	-	-
WE Dunn Trust	-	500	(500)	-	-	-	-
Total	2,000	85,737	(31,000)	54,737	(21,312)	-	35,425
Total	974,538	324,056	(299,764)	24,293	-	30,000	1,028,830

Scropton Riding for the Disabled Centre
Registered Charity 1170646

Purpose of the Restricted Funds 31 Dec 2020

Bruce Wakefield Trust	Agreed to transfer to Covid-19 relief	2,500
Clarke Charitable	Agreed to transfer to Covid-19 relief	1,000
Consolidated Charity Burton	Arena Surface	4,000
Duke of Devonshire's Trust	Agreed to transfer to Covid-19 relief	1,000
Etwall Well Dressing	Agreed to transfer to Covid-19 relief	1,000
Foundation Derbyshire	Horse	2,000
Foundation Derbyshire	Horse	2,000
Gordon Trust	Agreed to transfer to Covid-19 relief	1,000
Michael Barnard CT	Hoist	925
Sport England	Agreed to transfer to Covid-19 relief	10,000
Star Trust	Arena Surface	10,000
BEF	Insurance Mar-Sep - Covid-19 relief	6,000
BHS Hardship Fund	Horse Care - Covid-19 relief	750
BHS Hardship Fund	Horse Care - Covid-19 relief	500
BHS Hardship Fund	Horse Care - Covid-19 relief	800
Boshier Hinton	Arena Fencing	1,300
Derbyshire County Council	Horse Feed and Bedding	1,566
EMA Charity	Tack	900
Pentagon Burton	Agreed to transfer to Covid-19 relief	1,435
Rank Foundation	Arena Surface	2,000
Screwfix	Replacement Windows	5,000
St James Place	Agreed to transfer to Covid-19 relief	2,500