

**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.

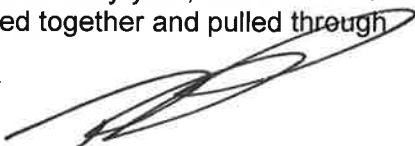
We made use of the Job Retention Scheme and placed most of our employees on furlough, retaining one staff member to care for our horses and ponies. Around half of our horses were on loan so were returned to their owners, and those that we own were fostered out by volunteers or other supporters of the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



2<sup>nd</sup> 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 <sup>th</sup> February 2021)
	Peter Tunnicliffe	(Appointed 18 <sup>th</sup> March 2021)
	Diana O'Halloran	(Appointed 18 <sup>th</sup> 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

2<sup>nd</sup> 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 £
<b>Income</b>					
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
<b>Total</b>		<b>262,211</b>	<b>22,751</b>	<b>284,962</b>	<b>324,056</b>
<b>Expenditure</b>					
Charitable activities	8	183,954	54,176	238,130	299,764
<b>Total</b>		<b>183,954</b>	<b>54,176</b>	<b>238,130</b>	<b>299,764</b>
<b>Net income / (expenditure)</b>		<b>78,257</b>	<b>(31,425)</b>	<b>46,832</b>	<b>24,292</b>
Transfer between funds	16	4,000	(4,000)	-	-
<b>Other recognised gains</b>					
Gain on revaluation of fixed assets	11	-	-	-	30,000
<b>Net movement in funds</b>		<b>82,257</b>	<b>(35,425)</b>	<b>46,832</b>	<b>54,292</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		993,405	35,425	1,028,830	974,538
<b>Total funds carried forward</b>	16	<b>1,075,662</b>	<b>-</b>	<b>1,075,662</b>	<b>1,028,830</b>

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

**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 2<sup>nd</sup> 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.

**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:

<b>Asset Category</b>	<b>Annual rate</b>
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:

<b>Asset Category</b>	<b>Annual rate</b>
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
<b>Donations and legacies:</b>				
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
<b>Total</b>	<b>194,061</b>	<b>22,751</b>	<b>216,812</b>	<b>128,367</b>

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
<b>Charitable activities:</b>				
RDA Riding	28,040	-	28,040	94,014
RDA Driving	741	-	741	4,774
<b>Total</b>	<b>28,781</b>	<b>-</b>	<b>28,781</b>	<b>98,788</b>

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
<b>Other trading activities:</b>				
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	-
<b>Total</b>	<b>19,233</b>	<b>-</b>	<b>19,233</b>	<b>33,823</b>

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
<b>Other:</b>				
Scropton Equestrian Centre Ltd - Hire	20,091	-	20,091	63,075
<b>Total</b>	<b>20,091</b>	<b>-</b>	<b>20,091</b>	<b>63,075</b>

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
<b>Income from investments:</b>				
Bank Interest	45	-	45	3
<b>Total</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>3</b>

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

## **8 Analysis of expenditure on charitable activities**

<b>Analysis of expenditure</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Prior year</b>
	<b>31 Dec 2020</b>	<b>31 Dec 2020</b>	<b>31 Dec 2020</b>	<b>31 Dec 2019</b>
<b>Expenditure</b>				
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
<b>Total Expenditure</b>	<b>183,954</b>	<b>54,176</b>	<b>238,130</b>	<b>299,764</b>

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**

	<b>This Year</b>	<b>Prior Year</b>
	<b>31 Dec 2020</b>	<b>31 Dec 2019</b>
<b>Staff Costs</b>		
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
<b>Total Staff Costs</b>	<b>134,212</b>	<b>160,558</b>
<b>Average No of Employees</b>	<b>8</b>	<b>12</b>

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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 £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
	£	£	£	£	£
<b>Cost</b>					
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)
<b>At end of the year</b>	<b>2,000</b>	<b>955,000</b>	<b>36,769</b>	<b>36,591</b>	<b>1,030,360</b>
<b>Depreciation</b>					
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	-	-	-	-	-
<b>At end of the year</b>	<b>2,000</b>	<b>-</b>	<b>27,233</b>	<b>14,509</b>	<b>43,742</b>
Net book value at the beginning of the year	120	955,000	16,633	25,741	997,494
<b>Net book value at the end of the year</b>	<b>-</b>	<b>955,000</b>	<b>9,536</b>	<b>22,082</b>	<b>986,618</b>

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

### Revaluation - Freehold land & buildings

On 9<sup>th</sup> 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**

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

Stocks relate to haylage.

**13 Debtors**

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

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

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

**15 Creditors: amounts falling due after more than one year**

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

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**

<b>Current year</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>Unrestricted</b>	<b>Restricted</b>	
	<b>Funds</b>	<b>Funds</b>	<b>Total</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>
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)
<b>Total</b>	<b>1,075,662</b>	<b>-</b>	<b>1,075,662</b>

<b>Prior year</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>Unrestricted</b>	<b>Restricted</b>	
	<b>Funds</b>	<b>Funds</b>	<b>Total</b>
	<b>2019</b>	<b>2019</b>	<b>2019</b>
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	-	-	-
<b>Total</b>	<b>993,405</b>	<b>35,425</b>	<b>1,028,830</b>

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**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
<b>Unrestricted Funds</b>							
General Fund	993,405	262,211	(183,954)	78,257	4,000	-	1,075,662
<b>Total</b>	<b>993,405</b>	<b>262,211</b>	<b>(183,954)</b>	<b>78,257</b>	<b>4,000</b>	<b>-</b>	<b>1,075,662</b>
<b>Restricted Funds</b>							
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)	-	-	-
Etwell 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)	-	-	-	-
<b>Total</b>	<b>35,425</b>	<b>22,751</b>	<b>(54,176)</b>	<b>(31,425)</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,028,830</b>	<b>284,962</b>	<b>(238,130)</b>	<b>46,832</b>	<b>-</b>	<b>-</b>	<b>1,075,662</b>

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

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**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
<b>Unrestricted Funds</b>							
General Fund	972,538	238,319	(268,764)	(30,444)	21,312	30,000	993,405
<b>Total</b>	<b>972,538</b>	<b>238,319</b>	<b>(268,764)</b>	<b>(30,444)</b>	<b>21,312</b>	<b>30,000</b>	<b>993,405</b>
<b>Restricted Funds</b>							
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)	-	-	-	-
<b>Total</b>	<b>2,000</b>	<b>85,737</b>	<b>(31,000)</b>	<b>54,737</b>	<b>(21,312)</b>	<b>-</b>	<b>35,425</b>
<b>Total</b>	<b>974,538</b>	<b>324,056</b>	<b>(299,764)</b>	<b>24,293</b>	<b>-</b>	<b>30,000</b>	<b>1,028,830</b>

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**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
Etwell 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