

# Kids Pony Foundation

Northern Ireland · Charity number 102043

## Details

**Known as** The Kids Pony Foundation

**Status** Overdue

**Registered** 2015-02-19

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

**Address** 41 Drennan Road  
Lisburn  
Bt27 6ur  
BT27 6UR

**Phone** +61 415 974 970

## Activities

**Purposes:** To promote and improve the physical, mental and emotional health, wellbeing and development of children and young people with disabilities and special needs through horse and pony riding and other equine assisted activities.

**What the charity does:** The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Disability, Medical/health/sickness, Sport/recreation

**Who the charity helps:** Children (5-13 year olds), Learning disabilities, Mental health, Physical disabilities, Sensory disabilities, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2023-12-31	£55,804	£59,491	£0	0

## Trustees

Name	Role	Appointed
Mr Stephen Harvey		



**Kids Pony Foundation**

Northern Ireland - Charity number 102043

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# Accounts

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Charity registration number 102043

**KIDS PONY FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# KIDS PONY FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr S M Harvey  
Miss Natalie Walker  
Paula Garrett

**Charity number**

102043

**Independent examiner**

Paul Cobb  
39 Lindenthorpe Road  
Broadstairs  
Kent  
England  
CT10 1BG

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# KIDS PONY FOUNDATION

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# KIDS PONY FOUNDATION

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2023*

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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 (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are to provide horse riding activities to children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is unincorporated

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S M Harvey

Miss Natalie Walker

Paula Garrett

The trustees' report was approved by the Board of Trustees.

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Mr S M Harvey

**Trustee**

Date: .....

# KIDS PONY FOUNDATION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDS PONY FOUNDATION

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I report to the trustees on my examination of the financial statements of Kids Pony Foundation (the charity) for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### **Paul Cobb**

39 Lindenthorpe Road  
Broadstairs  
Kent  
CT10 1BG  
England

Dated: .....

# KIDS PONY FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b><u>Income from:</u></b>			
Donations and legacies	2	42,368	54,897
Pony ride therapy		13,436	12,556
<b>Total income</b>		<u>55,804</u>	<u>67,453</u>
<b><u>Expenditure on:</u></b>			
Raising funds	3	<u>23,133</u>	<u>32,771</u>
 <u>Charitable activities</u>			
Unrestricted funds	4	<u>36,358</u>	<u>70,732</u>
<b>Total charitable expenditure</b>		<u>36,358</u>	<u>70,732</u>
<b>Total expenditure</b>		<u>59,491</u>	<u>103,503</u>
 <b>Net expenditure for the year/ Net movement in funds</b>		(3,687)	(36,050)
 Fund balances at 1 January 2023		<u>34,531</u>	<u>70,581</u>
 <b>Fund balances at 31 December 2023</b>		<u><u>30,844</u></u>	<u><u>34,531</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# KIDS PONY FOUNDATION

## BALANCE SHEET

AS AT 31 DECEMBER 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	6		25,900		25,900
<b>Current assets</b>					
Stocks		41,110		47,460	
Cash at bank and in hand		2,026		3,299	
		<u>43,136</u>		<u>50,759</u>	
Net current assets			43,136		50,759
<b>Total assets less current liabilities</b>			69,036		76,659
<b>Creditors: amounts falling due after more than one year</b>			(38,192)		(42,128)
<b>Net assets</b>			<u>30,844</u>		<u>34,531</u>
<b>Income funds</b>					
Unrestricted funds			30,844		34,531
			<u>30,844</u>		<u>34,531</u>

The financial statements were approved by the Trustees on .....

.....  
Mr S M Harvey  
Trustee

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Kids Pony Foundation is a unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### 1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	42,368	54,897

### 3 Raising funds

Unrestricted funds	Unrestricted funds
2023	2022
£	£

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 3 Raising funds (Continued)

Trading costs

Other trading activities	23,133	32,771
	<u>23,133</u>	<u>32,771</u>
	<u>23,133</u>	<u>32,771</u>

### 4 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Staff costs	22,145	52,446
Other operating leases	9,000	9,000
Light and Heat	3,244	3,002
Postage and stationery	260	390
Repairs and sundry	1,709	5,894
	<u>36,358</u>	<u>70,732</u>
	<u>36,358</u>	<u>70,732</u>

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 6 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2023	25,900
At 31 December 2023	<u>25,900</u>
<b>Carrying amount</b>	
At 31 December 2023	<u>25,900</u>
At 31 December 2022	<u>25,900</u>

### 7 Creditors: amounts falling due within one year

<b>2023</b>	<b>2022</b>
£	£
<u>          </u>	<u>          </u>

# **KIDS PONY FOUNDATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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### **8 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**Kids Pony Foundation**

Northern Ireland - Charity number 102043

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# Accounts

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**KIDS PONY FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# KIDS PONY FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr S M Harvey  
Miss Natalie Walker  
Paula Garrett

**Charity number**

102043

**Independent examiner**

Paul Cobb  
39 Lindenthorpe Road  
Broadstairs  
Kent  
England  
CT10 1BG

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# KIDS PONY FOUNDATION

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# KIDS PONY FOUNDATION

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 DECEMBER 2020*

---

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The charity's objects are to provide horse riding activities to children.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is unincorporated

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S M Harvey

Miss Natalie Walker

Paula Garrett

The trustees' report was approved by the Board of Trustees.

**Mr S M Harvey**

Trustee

Dated: 28 September 2021

# KIDS PONY FOUNDATION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDS PONY FOUNDATION

---

I report to the trustees on my examination of the financial statements of Kids Pony Foundation (the charity) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paul Cobb

39 Lindenthorpe Road  
Broadstairs  
Kent  
CT10 1BG  
England

Dated: 28 September 2021

# KIDS PONY FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2020*

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		<b>Unrestricted funds 2020 £</b>	<b>Total 2019 £</b>
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Donations and legacies	<b>2</b>	135,791	105,410
Pony ride therapy	<b>3</b>	18,450	15,650
		<hr/>	<hr/>
<b>Total income</b>		154,241	121,060
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	<b>4</b>	33,483	29,808
		<hr/>	<hr/>
<b><u>Charitable activities</u></b>			
Unrestricted funds	<b>5</b>	89,145	86,155
		<hr/>	<hr/>
<b>Total charitable expenditure</b>		89,145	86,155
		<hr/>	<hr/>
<b>Total resources expended</b>		122,628	115,963
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		31,613	5,097
		<hr/>	<hr/>
Fund balances at 1 January 2020		26,845	21,748
		<hr/>	<hr/>
<b>Fund balances at 31 December 2020</b>		58,458	26,845
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# KIDS PONY FOUNDATION

## BALANCE SHEET

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	7		14,450		9,500
<b>Current assets</b>					
Stocks		19,855		14,105	
Cash at bank and in hand		80,653		8,240	
		<u>100,508</u>		<u>22,345</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(6,500)</u>		<u>(5,000)</u>	
Net current assets			94,008		17,345
<b>Total assets less current liabilities</b>			108,458		26,845
<b>Creditors: amounts falling due after more than one year</b>	9		(50,000)		-
<b>Net assets</b>			<u>58,458</u>		<u>26,845</u>
<b>Income funds</b>					
Unrestricted funds			58,458		26,845
			<u>58,458</u>		<u>26,845</u>

The financial statements were approved by the Trustees on 28 September 2021

Mr S M Harvey  
Trustee

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

##### Charity information

Kids Pony Foundation is a unincorporated charity.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

##### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

##### 1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 2 Donations and legacies

	<b>Unrestricted funds</b>	Total
	<b>2020</b>	2019
	<b>£</b>	£
Donations and gifts	135,791	105,410

### 3 Pony ride therapy

	<b>Pony ride therapy</b>	Pony ride therapy
	<b>2020</b>	2019
	<b>£</b>	£
Services provided under contract	18,450	15,650

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 4 Raising funds

	Unrestricted funds	Total
	2020	2019
	£	£
<u>Trading costs</u>		
Other trading activities	33,483	29,808
	<u>33,483</u>	<u>29,808</u>

### 5

Charitable activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<b>Staff costs</b>	70,200	70,200
Other operating leases	12,000	12,000
Light and Heat	3,465	2,515
Postage and stationery	520	320
Repairs and sundry	2,960	1,120
	<u>89,145</u>	<u>86,155</u>
	<u>89,145</u>	<u>86,155</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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**7 Tangible fixed assets**

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2020	9,500
Additions	4,950
	<hr/>
At 31 December 2020	14,450
	<hr/>
<b>Carrying amount</b>	
At 31 December 2020	14,450
	<hr/> <hr/>
At 31 December 2019	9,500
	<hr/> <hr/>

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other creditors	6,500	5,000
	<hr/> <hr/>	<hr/> <hr/>

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans	50,000	-
	<hr/> <hr/>	<hr/> <hr/>

**10 Related party transactions**

There were no disclosable related party transactions during the year (2019 - none).

**Kids Pony Foundation**

Northern Ireland - Charity number 102043

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# Annual report

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## **Kids Pony Foundation Trustees Annual Report**

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2020.

### **Objectives & Activities**

- Summary of the objectives of the charity as set out in its governing document
- Summary of main activities in relation to those purposes for the public benefit – in particular the activities/projects etc identified in the accounts

**The Kids Pony Foundation is a local charity established to promote and improve the physical, mental and emotional health wellbeing and development of children and young people with disabilities and special needs through horse and pony riding and other equine assisted activities. It is proven that horse riding can greatly assist in the development of physical, emotional, social, cognitive, behavioral and educational skills. Horses provide a unique neuromuscular stimulation when being ridden through their one-of-a-kind movement.**

### **Achievements & Performance**

- Summary of main achievements of charity – identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

**Since June 2014 we have provided riding lessons for over 300 children and young people, working with parents and local schools. We regularly hold open days and pony camps for the children and we are grateful to all of our dedicated volunteers who make this possible. It is wonderful to receive feedback from parents and health professionals on the benefits of these activities for the children and to witness the pure enjoyment of the kids.**

**Since moving to our new "home" in 2016 we have grown exponentially and are helping more children than ever. We rely heavily on fundraising and donations to finance our work with the children.**

### **Financial Review**

- Review of charity's financial position at year end
- The Trustees have Approved the unaudited Statements for the year ended 31 December 2020 in accordance with SORP issued March 2015.**

**Structure, Governance & Management**

-The charity is governed in accordance with our Trust Deed.

**The Charity's governing document is a Trust Deed dated 11 June 2014 and there are currently 2 Trustees.**

**Reference & Admin Details**

**Kids Pony Foundation**

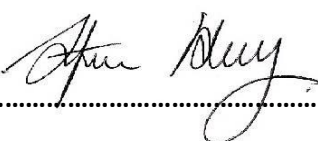
**Charity's Principal Address**

41 Drennan Road, Lisburn, BT27 6UR

**Charity Trustees**

Stephen Harvey

Natalie Walker

Signed:  .....

**Stephen Harvey**

**Chairman of Trustees**

**Kids Pony Foundation**

Northern Ireland - Charity number 102043

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# Annual return

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# KIDS PONY FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF KIDS PONY FOUNDATION

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I report to the trustees on my examination of the financial statements of Kids Pony Foundation (the charity) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paul Cobb

39 Lindenthorpe Road  
Broadstairs  
Kent  
CT10 1BG  
England

Dated: 28 September 2021

**Kids Pony Foundation**

Northern Ireland - Charity number 102043

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# Accounts

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**KIDS PONY FOUNDATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

# **KIDS PONY FOUNDATION**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mr S M Harvey  
Mrs Paula Garrett  
Miss Natalie Walker

**Charity number**

102043

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# KIDS PONY FOUNDATION

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Trustees report	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
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# **KIDS PONY FOUNDATION**

## **TRUSTEES REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

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The trustees present their report and financial statements for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The trust's objects are to provide horse riding activities to children.

### **Structure, governance and management**

The charity is unincorporated.

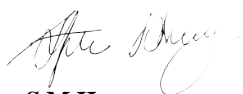
The trustees who served during the year and up to the date of signature of the financial statements were:

Mr S M Harvey

Mrs Paula Garrett

Miss Natalie Walker

The report was approved by the Board of trustees.



**S M Harvey**

**Date:** 22-May-2020



# KIDS PONY FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE OF KIDS PONY FOUNDATION

---

I report to the trustees on my examination of the financial statements of Kids Pony Foundation (the charity) for the year ended 31 December 2019.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

P Cobb – Independent Examiner

Dated: 22-May-2020

# KIDS PONY FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2019*

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		<b>Unrestricted funds 2019 £</b>	<b>Total 2018 £</b>
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Donations and legacies	<b>3</b>	105,410	95,620
Charitable activities	<b>4</b>	15,650	9,055
		<hr/>	<hr/>
<b>Total income</b>		121,060	104,675
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	<b>5</b>	29,808	15,120
		<hr/>	<hr/>
Charitable activities	<b>6</b>	86,155	76,162
		<hr/>	<hr/>
<b>Total resources expended</b>		115,963	91,282
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		5,097	13,393
Fund balances at 1 January 2019		21,748	8,355
		<hr/>	<hr/>
<b>Fund balances at 31 December 2019</b>		26,845	21,748
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# KIDS PONY FOUNDATION


## BALANCE SHEET

AS AT 31 DECEMBER 2019

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	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	9		9,500		5,075
<b>Current assets</b>					
Stocks	10	14,105		9,350	
Cash at bank and in hand		8,240		10,323	
		<u>22,345</u>		<u>19,673</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(5,000)</u>		<u>(3,000)</u>	
Net current assets			<u>17,345</u>		<u>16,673</u>
<b>Total assets less current liabilities</b>			<u>26,845</u>		<u>21,748</u>
<b>Income funds</b>					
Unrestricted funds			<u>26,845</u>		<u>21,748</u>
			<u>26,845</u>		<u>21,748</u>

The financial statements were approved by the charity on ~~22 May 2020~~

  
.....  
Mr S M Harvey  
Trustee

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 1 Accounting policies

##### Charity information

Kids Pony Foundation is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the charity in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

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# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2019*

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### **1 Accounting policies**

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings – Not depreciated

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the trustees review the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### **1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### ***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 1 Accounting policies

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	<b>Unrestricted funds</b>	Total
	<b>2019</b>	2018
	<b>£</b>	£
Donations and gifts	105,410	95,620

#### 4 Charitable activities

	<b>Charitable Income</b>	Charitable Income
	<b>2019</b>	2018
	<b>£</b>	£
Pony riding therapy income	15,650	9,055

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# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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### 5 Raising funds

Trading costs

Horses, care and associated costs	29,808	15,120
	<u>29,808</u>	<u>15,120</u>

### 6 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2019	2018
	£	£
<b>Staff costs</b>	70,200	62,000
Operating leases	12,000	9,000
Light and Heat	2,515	3,603
Postage and Stationery	320	350
Repairs, maintenance and sundry	1,120	1,131
Bank charges	-	78
	<u>86,155</u>	<u>76,162</u>
	<u>86,155</u>	<u>76,162</u>

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# KIDS PONY FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 9 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2019	5,075
Additions	4,425
	<u>          </u>
At 31 December 2019	9,500
	<u>          </u>
<b>Carrying amount</b>	
At 31 December 2019	9,500
	<u>          </u>
At 31 December 2018	5,075
	<u>          </u>

### 10 Stocks

	2019 £	2018 £
Horses and consumable stocks	14,105	9,350
	<u>          </u>	<u>          </u>

### 11 Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors	5,000	3,000
	<u>          </u>	<u>          </u>

### 12 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

**Kids Pony Foundation**

Northern Ireland - Charity number 102043

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# Annual report

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## **Kids Pony Foundation Trustees Annual Report**

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2019.

### **Objectives & Activities**

- Summary of the objectives of the charity as set out in its governing document
- Summary of main activities in relation to those purposes for the public benefit – in particular the activities/projects etc identified in the accounts

**The Kids Pony Foundation is a local charity established to promote and improve the physical, mental and emotional health wellbeing and development of children and young people with disabilities and special needs through horse and pony riding and other equine assisted activities. It is proven that horse riding can greatly assist in the development of physical, emotional, social, cognitive, behavioural and educational skills. Horses provide a unique neuromuscular stimulation when being ridden through their one-of-a-kind movement.**

### **Achievements & Performance**

- Summary of main achievements of charity – identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

**Since June 2014 we have provided riding lessons for over (insert number) children and young people, working with parents and local schools. We regularly hold open days and pony camps for the children and we are grateful to all of our dedicated volunteers who make this possible. It is wonderful to receive feedback from parents and health professionals on the benefits of these activities for the children and to witness the pure enjoyment of the kids.**

**Since moving to our new "home" in 2016 we have grown exponentially and are helping more children than ever. We rely heavily on fundraising and donations to finance our work with the children.**

### **Financial Review**

- Review of charity's financial position at year end

**The Trustees have Approved the unaudited Statements for the year ended 31 December 2019 in accordance with SORP issued March 2015.**

### **Structure, Governance & Management**

-The charity is governed in accordance with our Trust Deed.

**The Charity's governing document is a Trust Deed dated 11 June 2014 and there are currently 3 Trustees**

### **Reference & Admin Details**

**Kids Pony Foundation**

-

### **Charity's Principal Address**

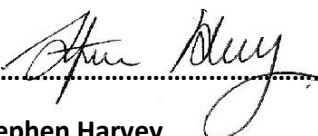
41 Drennan Road, Lisburn, BT27 6UR

### **Charity Trustees**

**Stephen Harvey**

**Natalie Walker**

**Paula Garrett**

Signed:  .....

**Stephen Harvey**

**Chairman of Trustees**

**Kids Pony Foundation**

Northern Ireland - Charity number 102043

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# Annual return

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# KIDS PONY FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF KIDS PONY FOUNDATION

---

I report to the trustees on my examination of the financial statements of Kids Pony Foundation (the charity) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

P Cobb – Independent Examiner

Dated: 20<sup>th</sup> July 2021

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