

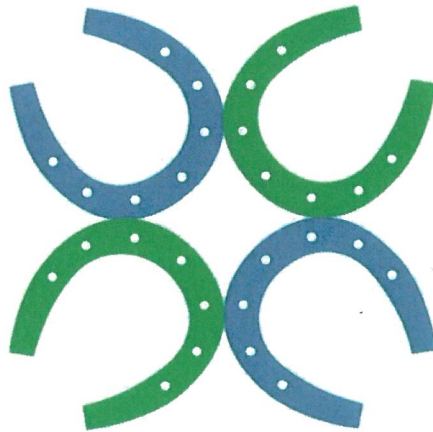
Scropton Riding for the Disabled Centre  
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 December 2022

Charity number 1170646

Company number: 10427277



**Report and accounts for the year ended 31 December 2022**

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### **Chairman's Report for the year ended 31 December 2022**

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

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

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

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

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

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

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

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

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

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

  
Tim Parker  
Chairman

17<sup>th</sup> August 2023

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

**Legal and Administrative Information**

Charity Number: 1170646

Company Registration Number: 10427277

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

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

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

**Directors and Trustees**

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

Trustees:	Tim Parker	Chair
	Amie Walker	Treasurer
	Glynis Dalley	

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

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

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

### **Our purposes and activities**

The purposes of the charity are:

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

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

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

### **Achievements and performance**

#### **Riding and Ground-based Activities**

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

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

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

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

## **Horses**

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

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

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

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

## **Volunteers**

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

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

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

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

## **Funding**

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

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

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

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

## **Projects**

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

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

## **Activities of Scropton Equestrian Centre Ltd (SEC Ltd)**

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

## **Financial review and reserves policy**

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

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

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

## **Future plans**

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

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

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

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

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

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

## **Structure, Governance and Management**

### **Governing Document**

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

### **Appointment of Trustees**

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

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

### **Risk management**

The Trustees have a risk management strategy which comprises:

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

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



### **Statement of Trustee's responsibilities**

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

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

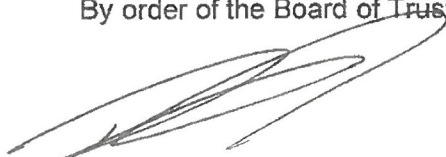
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

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

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

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

By order of the Board of Trustees



Tim Parker  
Chairman

17<sup>th</sup> August 2023



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

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

### Responsibilities and basis of report

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

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

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Philip Handley FCA

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

Dated: 23<sup>rd</sup> August 2023

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

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

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

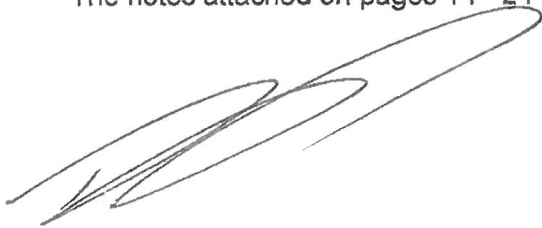
**Balance Sheet as at 31 December 2022 - continued**

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

Directors' responsibilities:

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

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



Tim Parker  
Chairman



Amie Walker  
Treasurer

Approved by the Board of Trustees on 17<sup>th</sup> August 2023

## **Notes to the Accounts**

### **1 Accounting Policies**

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

#### **a) Basis of preparation**

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

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

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

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

#### **b) Going Concern**

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

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

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

#### **c) Income**

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

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

#### **d) Liabilities and Expenditure**

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

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

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

**e) Intangible fixed assets**

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

<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**

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

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

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

**2 Legal status of Scropton Riding for the Disabled Centre**

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

**3 Income from donations and legacies**

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

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

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

**4 Income from charitable activities**

Analysis of income	Unrestricted funds	Restricted income funds	Total funds	Prior year
	£	£	£	£
	31 Dec 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
<b>Charitable activities:</b>				
RDA Riding	87,070	-	87,070	19,290
RDA Driving	-	-	-	-
<b>Total</b>	<b>87,070</b>	<b>-</b>	<b>87,070</b>	<b>19,290</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 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
<b>Other trading activities:</b>				
Hire of facilities	16,409	-	16,409	19,393
Livery	-	-	-	3,681
Cafe	2,129	-	2,129	10
<b>Total</b>	<b>18,538</b>	<b>-</b>	<b>18,538</b>	<b>23,084</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 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
<b>Other:</b>				
Scropton Equestrian Centre Ltd - Hire	66,595	-	66,595	10,403
<b>Total</b>	<b>66,595</b>	<b>-</b>	<b>66,595</b>	<b>10,403</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 2022	31 Dec 2022	31 Dec 2022	31 Dec 2021
<b>Income from investments:</b>				
Bank Interest	506	-	506	16
<b>Total</b>	<b>506</b>	<b>-</b>	<b>506</b>	<b>16</b>

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

## 8 Analysis of expenditure on charitable activities

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

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

## 9 Analysis of staff remuneration and expenses

	This Year 31 Dec 2022	Prior Year 31 Dec 2021
<b>Staff Costs</b>		
Salaries and wages	123,556	91,084
Social security costs	5,123	3,470
Pension costs (defined contribution pension plan)	2,309	1,785
Other employee benefits	332	204
<b>Total Staff Costs</b>	<b>131,320</b>	<b>96,543</b>
<b>Average No of Employees</b>	<b>13</b>	<b>5</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 £88,211 (2021: £50,566) and related to 3 people (2021: 3 people). There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

**10 Related party transactions**

There were no related party transactions in the year.

**11 Investments, Intangible and Tangible fixed assets**

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

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

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

The financial statements as at 31 December 2022 show:

Income:	£66,646
Expenditure:	£66,676
Loss	(£30)
Net Assets	£19

**12 Stock**

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

Stocks relate to haylage.

**13 Debtors**

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

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

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

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

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

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

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

### 16 Post balance sheet events

There were no material post balance sheet events.

### 17 Analysis of net assets between funds

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

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

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**18 Movement in Funds**

**Current year**

	£ Balance 01 Jan 2022	£ Incoming Resources	£ Resources Expensed	£ Net Movement in Funds	£ Transfer Between Funds	£ Other Gains/ (Losses)	£ Balance 31 Dec 2022
<b>Unrestricted Funds</b>							
General Fund	1,039,155	202,914	(219,488)	(16,574)	19,500	-	1,042,081
<b>Total</b>	<b>1,039,155</b>	<b>202,914</b>	<b>(219,488)</b>	<b>(16,574)</b>	<b>19,500</b>	<b>-</b>	<b>1,042,081</b>
<b>Restricted Funds</b>							
National Lottery	1,300	-	(1,300)	(1,300)	-	-	-
Foundation Derbyshire	200	-	(200)	(200)	-	-	-
SDDC	700	-	(700)	(700)	-	-	-
Helen Jean Cope	1,000	-	-	-	(1,000)	-	-
RDA National	1,000	-	-	-	(1,000)	-	-
Sport England	-	8,500	-	8,500	(8,500)	-	-
RDA National	-	3,500	-	3,500	(3,500)	-	-
Co-Op England	-	1,000	(1,000)	-	-	-	-
National Lottery	-	10,000	(5,784)	4,216	-	-	4,216
SDDC	-	4,000	(4,000)	-	-	-	-
Masonic Charitable	-	5,000	(5,000)	-	-	-	-
Gem & Greatest Hits Radio	-	2,000	-	2,000	(2,000)	-	-
Blakemore Foundation	-	100	(100)	-	-	-	-
Abellio East Midlands	-	3,500	-	3,500	(3,500)	-	-
Foundation Derbyshire	-	2,000	-	2,000	-	-	2,000
<b>Total</b>	<b>4,200</b>	<b>39,600</b>	<b>(18,084)</b>	<b>21,516</b>	<b>(19,500)</b>	<b>-</b>	<b>6,216</b>
<b>Total</b>	<b>1,043,355</b>	<b>242,514</b>	<b>(237,572)</b>	<b>4,942</b>	<b>-</b>	<b>-</b>	<b>1,048,297</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	Incoming	Resources	Net	Transfer	Other	Balance
	01 Jan	Resources	Expensed	Movement	Between	Gains/	31 Dec
	2022			in Funds	Funds	(Losses)	2022
<b>Unrestricted Funds</b>							
General Fund	1,075,663	81,958	(126,578)	(44,620)	8,112	-	1,039,155
<b>Total</b>	<b>1,075,663</b>	<b>81,958</b>	<b>(126,578)</b>	<b>(44,620)</b>	<b>8,112</b>	<b>-</b>	<b>1,039,155</b>
<b>Restricted Funds</b>							
Toyota Lottery Fund	-	4,887	-	4,887	(4,887)	-	-
SDDC	-	9,357	(9,357)	-	-	-	-
PCC Vulnerability Fund	-	1,000	(1,000)	-	-	-	-
BHS Hardship Fund	-	800	(800)	-	-	-	-
Co-Op Community Dividend	-	1,000	(1,000)	-	-	-	-
National Lottery	-	10,000	(8,700)	1,300	-	-	1,300
RDA National	-	1,000	(1,000)	-	-	-	-
SDDC	-	3,143	(3,143)	-	-	-	-
Tesco Bags of Help	-	1,000	-	1,000	(1,000)	-	-
Active Derbyshire	-	6,775	(6,775)	-	-	-	-
Douglas Arter Foundation	-	500	(500)	-	-	-	-
Foundation Derbyshire	-	2,000	(1,800)	200	-	-	200
Jessie Spencer Trust	-	1,000	(1,000)	-	-	-	-
SDDC	-	12,000	(12,000)	-	-	-	-
Avara Foods	-	2,225	-	2,225	(2,225)	-	-
SDDC	-	2,500	(1,800)	700	-	-	700
Hedley Foundation	-	2,000	(2,000)	-	-	-	-
British Horse Society	-	2,000	(2,000)	-	-	-	-
Arnold Clark	-	500	(500)	-	-	-	-
Helen Jean Cope	-	1,000	-	1,000	-	-	1,000
Sir Jules Thorn Trust	-	1,000	(1,000)	-	-	-	-
RDA National	-	1,000	-	1,000	-	-	1,000
British Equestrian Foundation	-	7,497	(7,497)	-	-	-	-
Persimmons	-	1,000	(1,000)	-	-	-	-
<b>Total</b>	<b>-</b>	<b>75,184</b>	<b>(62,872)</b>	<b>12,312</b>	<b>(8,112)</b>	<b>-</b>	<b>4,200</b>
<b>Total</b>	<b>1,075,663</b>	<b>157,142</b>	<b>(189,450)</b>	<b>(32,308)</b>	<b>-</b>	<b>-</b>	<b>1,043,355</b>

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**Purpose of the Restricted Funds 31 Dec 2022**

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