

Barstobrick Equestrian and Indoor Recreation Club

Also known as BEIRC

Trustee Report and Unaudited Accounts

For the Period from 24 March 2023 to 31 August 2024

BEIRC

Trustees Report

For the period from 24 March 2023 to 31 August 2024

Barstobrick Equestrian and Indoor Recreation Club was entered on the Scottish Charities register on 24 March 2023. The trustees present their report together with the accounts from 24 March 2023 to 31 August 2024.

Reference and Administrative Information

Charity name	Barstobrick Equestrian and Indoor Recreation Club		
Other names charity is	BEIRC		
Registered charity number	SC052434		
Charity's principal address	Barstobrick Equestrian Indoor Recreation Centre		
	Ringford		
	Castle Douglas		
	Dumfries & Galloway	Postcode DG7 2AT	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year
1		Chairperson	
2		Vice Chairperson	
3		Treasurer	
4		Secretary	

There were no other trustees during the period.

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Trustees Annual Report (Cont)

Structure, governance and management

Type of governing document	BEIRC is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by our Constitution. There have been no changes to the Constitution submitted as part of our application to become a SCIO and it was adopted by the trustees 1 August 2023 with no changes from the version submitted as part of the SCIO application.
Trustee recruitment and appointment	The structure of the organisation consists of members and trustees. The constitution governs the election, retirement and re-election of trustees who are appointed by the members. The initial trustees all signed the charity declaration forms as part of the SCIO application process. This is also covered in the constitution.

Objectives and activities

Charitable purposes	<p>The organisation's purpose is to provide the community of the Stewartry district and beyond, equestrian enthusiasts and other sports enthusiasts with an opportunity to partake in all activities within a high quality, safe and enjoyable environment at Barstobrick. Everyone is welcome at BEIRC and we continually strive to improve and develop the organisation. More specifically we are committed to:</p> <p>(a) The advancement of public participation in sport</p> <p>(b) The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the quality of life for the persons for whom the facilities or activities are primarily intended</p> <p>(c) Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.</p> <p>BEIRC is also committed to the advancement of education, but this is largely through commissioning educational activities to be delivered by members and organisations and by appointed trainers rather than delivery by BEIRC.</p>
Summary of the main activities in relation to these objectives	<p>One of our core activities is the provision and enhancement of indoor sporting facilities at Barstobrick Equestrian Indoor Centre. This includes</p> <ul style="list-style-type: none"> - Leasing indoor arenas one large, one smaller, from Fellend Farm, Ringford, Castle Douglas - The maintenance of the facilities to enable safe sporting activities in the arenas - The provision of key equipment including show jumps, dressage boards etc to support equestrian training and competitions <p>BEIRC also undertakes activities to encourage public participation in sport including:</p> <ul style="list-style-type: none"> - Organising and running a variety of indoor equestrian competitions, open to all - Working with other local organisations including local pony club and horse riding clubs and Riding for the Disabled to make use of the equestrian facilities BEIRC provides - Enabling individual equestrians to make use of the arenas to exercise and train their ponies/horses - Provision of training opportunities for subscribers with instructors in show jumping, TREC and other disciplines. both individually and in clinics.

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Trustees Annual Report (Continued)

Objectives and activities (continued)

<p>Summary of the main achievements of the charity during the financial period</p>	<p>BEIRC continued to rent the two indoor arenas at Barstobrick. A number of improvements have been made to the facilities including:</p> <ul style="list-style-type: none">- Replacement of the light bulbs with LED ones in the main arena. These are more efficient and provide greater light- Repainting of the boards around both arenas- Installation of a new gate between the main arena and the smaller arena and raising of the main gate into the main arena- Purchase of a of a new media system to be used for competitions and training activities.- Purchase of portable barriers for the warmup arena to improve safety <p>Individual Subscriptions remained strong, and we continued to offer dressage, show jumping and TREC training.</p> <p>Nithsdale Pony Club rejoined as a subscriber taking the total group subscribers this year to 6.</p> <p>We continued with our core dressage and show jumping competitions run by BEIRC through the Autumn, Winter and Spring. A number of these events included Pony Club Spring Festival Qualifiers. We are the main location running these competitions in Dumfries and Galloway.</p> <p>We also continued with our collaborations with South of Scotland TREC to run TREC competitions and with Stewartry Pony Club to run Arena Eventing competitions. We also added to our collaborations by adding a number of Showing Competitions with Dumfries and Galloway Horse Show, who also supported us in delivering the Working Hunter Competitions this year.</p>
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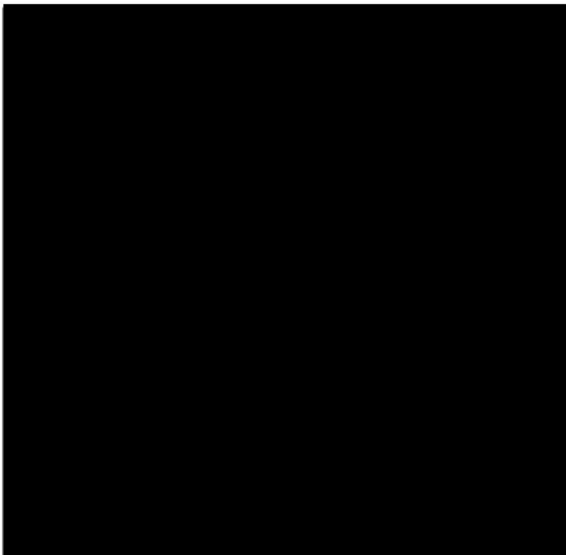
Trustees Annual Report (Continued)

Financial Review

Brief statement of the charity's policy on reserves	<p>In a year with regular receipts and payments, the trustees would anticipate being able to maintain a surplus for the year. The biggest single expenditure is the rent. The way the payment profile for the period works is that subscriptions are generally received before the rent needs to be fully paid. Income from competitions generally cover the other expenses for the year. After rent and competition expenses we make an allowance to cover other expenses in the financial year before we allow expenditure on other discretionary items. In order to maintain the arena surface, we regularly have to invest in it. The most recent work was done in early 2023 when we spent in the region of £20,000 to top up the surface in the main arena. When considering making additional improvements to the facilities we need to make sure we will be able to carry out maintenance on the arena surfaces. So before agreeing additional discretionary payment we ask:</p> <ul style="list-style-type: none">- Have we covered the rent for the year?- How much of the anticipated other non-competition expenses have we paid and what do we need to leave to cover annual costs?- How long is it since we last invested in the arena surfaces and how much do we need to allow now for work on them?- How important is the expenditure to maintaining the facility for our subscribers and other users of the facilities?
Details of any deficit	<p>During the period, there was no deficit.</p> <p>The original donation from the previous organisation has been added to during the period and we ended the period on a surplus of £42,628.</p>
Donated facilities and services (if any)	<p>The accountant who did the review, [REDACTED] donated their services.</p>

The trustees declare they have approved the above report.

Signed on behalf of the SCIO's Trustees on 8 May 2025



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Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 31 August 2024 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

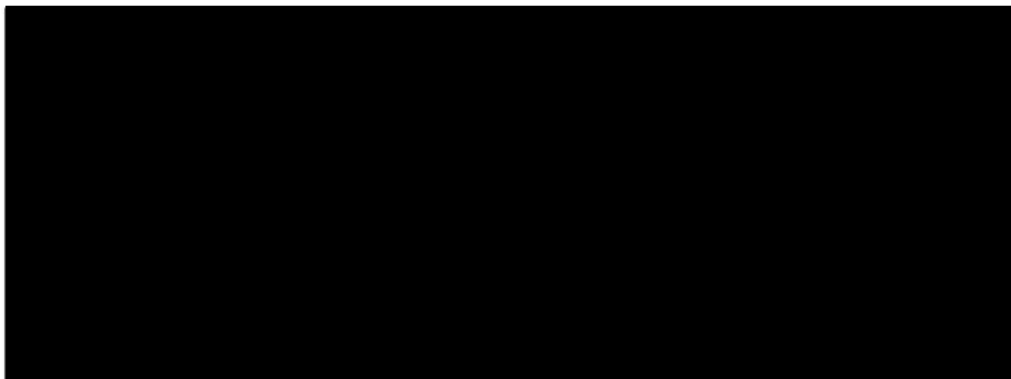
Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Receipts and Payments Accounts
For the Period from 24 March 2023 to 31 August 2024

	Notes	Restricted	Unrestricted	2024
Receipts				
Donations	2		32,757	32,757
Gross receipts from charitable activities	3		54,311	54,311
Total Receipts		-	£87,068	£87,068
Payments				
Payments related to charitable activities	4,5		42,230	42,230
Purchase of fixed assets			2,210	2,210
Total Payments			44,440	44,440
Surplus for the period		-	£42,628	£42,628

Statement of Balances
As at 31 August 2024

	Notes	Restricted	Unrestricted	2024
Cash Funds				
Bank and cash balances at the start of the period		-	-	-
Surplus for the period			42,628	42,628
Bank and cash balances at the end of the period		-	£42,628	£42,628
Other Assets				
Fixed Assets (Barriers and Sound System)			2,210	2,210
Total other Assets			2,210	2,210

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Notes to the Accounts

For the Period from 24 March 2023 to 31 August 2024

1. Basis of Preparation

The Accounts have been prepared on a receipts and payments basis. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the end of the period.

2. Donations

Barstobrick Equestrian and Indoor Recreation Club has been a club run under a constitution for a number of years prior to the Trustees applying to set up a Scottish Charitable Incorporated Organisation (SCIO). The previous club agreed to transfer the assets to the new SCIO at the AGM on 31 August 2023. The assets transferred are shown as a donation of £32,757.

3. Gross Receipts from Charitable Activities

	Restricted	Unrestricted	2024
Subscriptions		27,438	27,438
Competitions, Training & Arena Hire Income		26,873	26,873
	-	£54,311	£54,311

4. Payments related to Charitable Activities

	Restricted	Unrestricted	2024
Rent		25,000	25,000
Competition costs		8,867	8,867
Maintenance & facility upgrades		5,987	5,987
Insurance		1,327	1,327
Trustee remuneration		681	681
Bank charges and compensation		-287	-287
Broadband and Internet Fees		325	325
Volunteer Training		120	120
Affiliation fees		210	210
	-	£42,230	£42,230

5. Trustee Remuneration

The payments of £681 to trustees relate to their role in organising and running competitions and not for their role as a trustee. They are in accordance with an agreement that has been in place for a number of years. The agreement was reviewed by the trustees prior to the application to become a SCIO.

6. Breakdown of Unrestricted Funds

Receipts

	Total Unrestricted Funds
Donations	32,757
Gross receipts from other charitable activities	54,311
Total receipts	<u>£87,068</u>

Payments

Payments directly relating to charitable activities incl remuneration to Trustees	42,230
Purchase of fixed assets	2,210
Total Payments	<u>£44,440</u>
Surplus for the year	<u><u>£42,628</u></u>

Unrestricted funds are available at the trustees' discretion.

7. Related Party Transactions

There were no related party transactions in the period