

BRITISH CARRIAGE DRIVING



ANNUAL REPORT & ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2024

Registered Number: 3273892

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

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FOR THE YEAR ENDED
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BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

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Executive Officer	Mrs M Kusin
Auditors	Gravita Audit Oxford LLP, First Floor, Park Central, 40-41 Park End Street, Oxford, OX1 1JD
Banks	Virgin Money 154-158 Kensington High Street London W8 7RL Allica Bank Limited 164 Bishopsgate 4 th Floor London EC2M 4LX Redwood Bank Limited The Nexus Bldg Broadway Letchworth Garden City SG6 3TA Cambridge & Counties Bank Charnwood Court 5B New Walk Leicester LE1 6TE
Solicitors	Blythe Liggins Edmund House Rugby Road Leamington Spa CV32 6E1

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

CHAIRMAN'S REPORT

It's a pleasure to present my fifth Chairman's Report, reflecting on a year of strong progress and renewed momentum for British Carriagedriving. Despite ongoing challenges in the wider sporting landscape, 2024 was marked by significant achievements, enthusiastic participation, and a growing sense of community across the sport.

Celebrating Progress in 2024

British Carriagedriving has made great strides in developing and strengthening our sport. At the heart of this is our membership and volunteer base, whose dedication continues to drive forward the standards, opportunities, and reach of carriage driving across the UK.

Two new Council members joined us at the 2024 AGM — Malcolm Brown and Callum Dougan — each bringing valuable energy and fresh thinking to British Carriagedriving.

Malcolm Brown has taken on the role of Council Lead for Training Course Designers and has already made a notable impact. With his extensive experience in course design and his enthusiasm for mentoring others, Malcolm is reinvigorating the pathway for new and developing course designers. He has worked closely with the wider training team to ensure a structured and supportive approach, helping to raise standards across all levels of the sport. His leadership in this area is already bearing fruit, with increased engagement, clearer development pathways, and a renewed sense of confidence among those aspiring to take on this vital role at events.

Callum Dougan, our Council Lead for Media, Communications, and Promotion, has brought a new level of energy and focus to this crucial area. Under his leadership, a proactive and creative media group has been established, which has already delivered a marked increase in our social media activity and significantly improved how we connect with members. In 2024, the team laid the foundations of a fully integrated and strategic media plan for 2025 — one that aligns with the sport's broader ambitions for growth, visibility, and engagement. A key part of this strategy is the group's new responsibility for producing the BC newsletters, which will serve as a vital channel for keeping members informed, inspired, and connected.

Another milestone was the ongoing revitalisation of the officiating pathway. Thanks to the leadership of Sandra Fisher (Judges), Malcolm Brown (Course Designers), Katy Stewart (Technical Delegates), and Marisa Pinnock (Stewards), we now have a clear and proactive structure in place to develop and support officials at every level.

Our Legacy Fund continues to be instrumental in raising standards, supporting annual training clinics and helping international officials progress. This investment is essential in maintaining the quality and professionalism of our events.

British Young Drivers, once again, played a leading role in training and development, delivering numerous events and helping build the future of our sport. International squad training is well underway for the 2025 World Championships, and a new

Development Squad has been launched to support those with international aspirations in the years ahead.

Meanwhile, our coaching programme with 1st4Sport continues to deliver results, with new coaches qualifying from Level 2 to Level 4. Special thanks go to Angela Flanagan for her tireless work in ensuring the highest standards across all courses.

Innovation in Events and Participation

We have seen a wider range of classes and event formats take shape, offering more routes into the sport. The expansion of Pre-Novice and Very Small Equine (VSE) classes — both at affiliated and national events — gives newer drivers clearer progression routes and the opportunity to qualify for the National Championships.

Thanks are due to Cricklands and Ashfields for their continued success in hosting the National Championships. The 2024 event at Ashfields was a standout highlight of the season, and plans are under discussion to potentially bring the Championships to a more central location in 2026 to further encourage participation.

British Equestrian's support of our Volunteer Project has also been a major highlight. New videos promoting the role of volunteers were released and, with help from the Legacy Fund, more are on the way. These resources will help recruit and inspire a new generation of volunteers, whose contribution remains the backbone of the sport.

The collaboration with the British Driving Society for the 2024 dinner and dance was a resounding success, and we're pleased to confirm it will return on Saturday 22 November 2025. The awards ceremony, in particular, offered a heartfelt celebration of the many people who contribute to British Carriagedriving — from officials and event organisers to drivers, sponsors, and behind-the-scenes volunteers.

We remain steadfast in promoting clean sport, inclusion, and excellence. We are proud of our members who represented Great Britain on the world stage. Their achievements reflect dedication, skill, and an enduring passion for the driven horse and pony.

Strengthening Foundations for the Future

A strong sport needs strong foundations. In 2024, Council initiated a committee review which has streamlined governance and improved effectiveness. Affiliated clubs now have a liaison representative on Council, and monthly meetings have fostered a more collaborative and supportive relationship between the central organisation and local clubs.

We have also made good use of our digital presence. Our website — established and maintained free of charge by Vic Kusin for 24 years — remains an invaluable resource. Updated daily, it contains a wealth of historical and current information and continues to offer significant financial savings to the association. As we look to the future, we are now exploring opportunities to streamline and modernise the website, with the potential for a fresh new design and improved functionality. This initiative is being led by Callum Dougan, our Lead for Media, Communications, and

Promotion, ensuring the website better reflects the vibrant and evolving nature of our sport while meeting the needs of members, newcomers, and the public alike.

Looking at the financial picture we have been running at a significant operating loss for the last two years. Whilst we are fortunate that we have significant historic reserves on deposit, we must make adjustments and align our running costs with operating income and made a commitment to do this at the last AGM.

Office Reorganisation and Resilience

In 2024, we began reviewing our insurance and office operations to ensure we remain financially sustainable and resilient. Some savings have already been identified and the office review project is continuing to seek further savings and improved resilience.

We appointed Sarah McLaughlan to provide cover support to the BC office during periods of absence by our Executive Officer, Mary Kusin. This has been invaluable in supporting Mary whilst on leave this year and in providing continued support to members.

Looking Ahead

I would like to sincerely thank all event organisers, officials, club committees, volunteers, sponsors, and donors for their extraordinary contributions. You have ensured that British Carriagedriving continues to deliver events that are safe, competitive, and enjoyable for all.

The energy and optimism throughout 2024 have laid the groundwork for further progress in 2025 and beyond. Together, we are building a stronger, more inclusive, and more vibrant future for our sport.

Thank you for your continued support.



Andrew Counsell - Chairman

20 August 2025

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024

The Council presents its report on the affairs of the Association for the year ended 31 December 2024.

The Association was incorporated on 5 November 1996 as a company limited by guarantee without a share capital and is also registered for Value Added Tax.

BUSINESS REVIEW AND ACTIVITIES

The principal activities of the Association are:

- 1 to promote, administer and regulate the sport of horse driving trials in Great Britain in the interests of, and for the enjoyment of, all members of the Association and the public and to organise horse driving events;
- 2 to arrange British participation, and to promote British success, in international carriage driving events;
- 3 to promote the safety and welfare of persons, horses and ponies engaged in or supporting horse driving trials and other such equestrian activities as the Association shall think fit (including the provision of such insurance for members as the Association shall think fit);
- 4 to encourage improved breeding of horses for horse driving trials.

A review of the Association's activities during the year, its future prospects and likely further developments are detailed in the Chairman's Review.

RESULTS

Operating income for the year ending December 2024 of £145,278 (2023: £143,245) and membership subscriptions of £72,265 (2023: £73,517) were both similar to last year. Operating costs of £160,656 (2023: £157,441) were higher this year mainly due to increased insurance costs. The operating loss before interest was £15,378, slightly higher than last year (2023: loss £14,196). Interest earned of £7,063 (£2023: £6,343) was received from several deposit accounts in which our reserves are invested. The total loss for the year (after interest received) was £8,315 (2023: loss £7,853). Legacy grants totalling £7,562 (2023: £10,192) were paid to support a variety of club activities and training club members and officials in the year. The loss (before legacy grants) was £753 (2023: surplus £2,339).

Balance sheet reserves stood at £236,564 (2023: £244,879). Cash at the bank was £288,684 (2023: £283,386) and International Funds, generated by international competitors and supporting donors, increased to £41,118 (£2023: £38,937). These reserves put us in a strong financial position to support the future success and growth of the sport.

The receipts of the Association arise, predominantly, from members and affiliated driving clubs either by way of subscriptions, affiliation fees, entry fees and purchases.

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

MEMBERS OF THE COUNCIL

The persons holding office as members of the Council during the period were as follows:

Mr A Counsell	Chairman
Mr R A Holdsworth	Treasurer
Mrs J E M Isaac	Vice-Chairman
Mr R Lane	
Mrs P M Atkinson	
Mr J G March	
Mr D Naprous	
Ms. A Grayson	
Mrs. S. Clinghan	

COUNCIL AND OFFICERS' LIABILITY INSURANCE

During the year the Association maintained insurance cover for the members of the Council and Officers in respect of liabilities which could arise in the discharge of their duties.

No other payments were made to members of the Council, by way of emoluments or expenses, in relation to their duties as directors.

ANNUAL GENERAL MEETING

The 28th Annual General Meeting of the Company will take place at Mercure Daventry Court Hotel, Sedgemoor Way, Daventry NN11 0SG at 11.30am on Saturday 22nd November 2025.

Details of the business to be considered at the Annual General Meeting will be set out in the notice convening the meeting.

STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES

The following statement, which should be read in conjunction with the auditors' report of their responsibilities, is made with a view to distinguishing for members the respective responsibilities of the Council, as directors, and of the Auditors in relation to the accounts.

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

STATEMENT OF COUNCIL MEMBERS' RESPONSIBILITIES (continued)

The Council (who are directors for the purposes of company law) are responsible for preparing the Report of the Council and the accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (UKGAAP) applicable to Smaller Entities (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the Council are aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware; and each Council member has taken all steps that he ought to have taken as a director in order to make himself aware of relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

A resolution to confirm the auditors of the Association and to authorise the Council to determine their remuneration will be put to the Annual General Meeting.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

BY ORDER OF THE COUNCIL



Andrew Counsell - Chairman

20 August 2025

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

Independent Auditor's Report
to the members of British Carriage Driving
for the year ended 31 December 2024

Opinion

We have audited the accounts of British Carriage Driving (the 'company') for the year ended 31 December 2024, which comprise the Income and Expenditure Account, Balance Sheet, and Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 Section 1A 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 31 December 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Council Members' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Council Members with respect to going concern are described in the relevant sections of this report.

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

Independent Auditor's Report
to the members of British Carriage Driving
for the year ended 31 December 2024 (continued)

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Council for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Report of the Council has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Council.

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

Independent Auditor's Report
to the members of British Carriage Driving
for the year ended 31 December 2024 (continued)

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of Council Members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Council Members were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Report of the Council and from the requirement to prepare a Strategic Report.

Responsibilities of Council Members

As explained more fully in the Statement of Council Members' Responsibilities [set out on pages 7-8], the Council Members are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Council Members determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Council Members are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

BRITISH CARRIAGE DRIVING
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Independent Auditor's Report
to the members of British Carriage Driving
for the year ended 31 December 2024 (continued)

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with Council Members and other management, and from our knowledge and experience of the entity's business sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the company.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

Independent Auditor's Report
to the members of British Carriage Driving
for the year ended 31 December 2024 (continued)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing accounts disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Council Members and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Pready (Senior Statutory Auditor)

For and on behalf of Gravita Audit Oxford LLP, Statutory Auditor
First Floor, Park Central, 40-41 Park End Street, Oxford, OX1 1JD

1 September 2025

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Year ended 31 December	Note	2024 £	2024 £	2023 £	2023 £
INCOME					
Membership subscriptions			72,265		73,517
Affiliation fees			22,710		22,807
Start fees			20,431		20,549
Grants received	2		6,500		1,700
Donations			2,045		2,860
Passports and registrations	3		12,217		8,000
Sponsorship			4,740		3,800
Training Clinics	6		3,378		7,324
Other income			992		2,688
			<u>145,278</u>		<u>143,245</u>
LESS EXPENSES					
Insurances		(59,429)		(56,409)	
BEF Levy		(7,000)		(4,820)	
Passports and registrations	3	(10,956)		(7,791)	
Events		(3,189)		(4,734)	
Depreciation		(222)		(400)	
Staff costs	7	(43,226)		(40,604)	
Administration expenses	4	(23,395)		(21,860)	
Legacy grants awards	5	(7,562)		(10,192)	
Training clinics	6	(4,685)		(9,696)	
BC Conference		(992)		(935)	
			<u>(160,656)</u>		<u>(157,441)</u>
Operating Loss before interest			(15,378)		(14,196)
Interest received			7,063		6,343
Surplus/(Loss) before taxation			<u>(8,315)</u>		<u>(7,853)</u>
Taxation	8		-		-
Surplus/(Loss) for the year			<u><u>(8,315)</u></u>		<u><u>(7,853)</u></u>

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

Year ended 31 December	2024	2023
	£	£
Surplus/(Loss) for the year	(8,315)	(7,853)
Retained surplus brought forward	244,879	252,732
	<u>236,564</u>	<u>244,879</u>
Retained surplus carried forward	<u>236,564</u>	<u>244,879</u>

The notes on pages 18 to 21 form part of these accounts. All activities are continuing. There are no gains or losses other than those recognised through the Income and Expenditure account.

BRITISH CARRIAGE DRIVING (company no: 3273892)
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BALANCE SHEET AS AT 31 DECEMBER 2024

As at 31 December	Note	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	9		224		446
CURRENT ASSETS					
Debtors	10	20,725		21,684	
Cash at bank		288,684		283,386	
		<u>309,409</u>		<u>305,070</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	11	<u>(73,069)</u>		<u>(60,637)</u>	
NET CURRENT ASSETS			236,340		244,433
NET ASSETS			<u>236,564</u>		<u>244,879</u>
REPRESENTED BY					
Income and expenditure account			236,564		244,879
			<u>236,564</u>		<u>244,879</u>

The notes on pages 18 to 21 form part of these accounts.

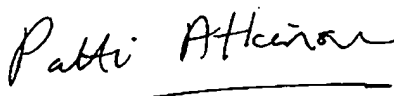
Approved and authorised for issue by The Council on 20th August 2025.

These financial statements have been prepared in accordance with the small companies' regime.

Andrew Counsell
Chairman



Patti Atkinson
Vice Chairman



BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 PRINCIPAL ACCOUNTING POLICIES

The accounts of the public benefit entity have been prepared using the historical cost convention and in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The following is a summary of the more important accounting policies which have remained unchanged from the previous period:

- a) Depreciation is provided on the straight line method and aims to write down the cost of assets over their expected useful lives as follows:

Office equipment	-	5 years
Trials equipment	-	5 years
- b) Stock is stated at the lower of cost and net realisable value.
- c) Lease rentals payable under operating leases are charged against income on a straight line basis over the lease term.
- d) Subscription Income represents income relating to the current financial year.
- e) Other income is recognised when it is receivable and is recorded net of value added tax.

2 GRANT INCOME

Year ended 31 December	2024	2023
	£	£
Saddlers Grant	1,500	1,700
BEF grant	5,000	0
	<u>6,500</u>	<u>1,700</u>

3 PASSPORTS AND REGISTRATIONS ISSUED TO MEMBERS

Year ended 31 December	2024	2023
	£	£
Fees received	12,217	8,000
Less: Direct expenses	(10,956)	(7,791)
	<u>1,261</u>	<u>209</u>

BRITISH CARRIAGE DRIVING
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 ADMINISTRATION EXPENSES

Year ended 31 December	2024	2023
	£	£
General expenses	8,270	7,762
Bookkeeping costs	2,025	2,040
External Audit costs	3,750	2,750
Credit card fees	1,342	1,368
Myclubhouse licence fee	3,040	2,543
Office equipment costs	549	464
Irrecoverable VAT input tax	4,419	4,933
	<u>23,395</u>	<u>21,860</u>

5 LEGACY GRANT AWARDS - TRAINING/PROMOTION

Year ended 31 December	2024	2023
	£	£
Probationary training	1,487	1,436
Try driving	840	2,350
Club training	800	1,200
National training clinic	1,947	1,680
Regional training clinic	453	806
Wessex and Certius Video support	1,500	750
Windsor promotion	535	-
	<u>7,562</u>	<u>10,192</u>

6 TRAINING CLINICS

Year ended 31 December	2024	2024	2023	2023
	£	£	£	£
Clinics and training expenses	4,685		9,696	
Less Receipts	<u>(3,378)</u>		<u>(7,324)</u>	
		<u>1,307</u>		<u>2,378</u>

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 STAFF COSTS

Year ended 31 December	2024	2023
	£	£
Wages, salaries and similar expenses	41,850	39,677
Pension Contributions	1,113	927
Office Cover	263	0
	<u>43,226</u>	<u>40,604</u>

The average number of employees in the year was 1 (2022: 1).

8 TAXATION

The company is registered as a Community Amateur Sports Club (CASC) and as such does not pay corporation tax on income and capital gains that qualify for relief. All activities in the year qualify for relief.

9 TANGIBLE FIXED ASSETS

	Office Equipment £	Trials Equipment £	Total £
<i>Cost</i>			
At 1 January 2024	2,709	3,430	6,139
Additions in the year	0	0	0
Disposals	0	0	0
At 31 December 2024	<u>2,709</u>	<u>3,430</u>	<u>6,139</u>
<i>Depreciation</i>			
At 1 January 2024	(2,281)	(3,412)	(5,693)
Charged in the year	(204)	(18)	(222)
Disposals	0	0	0
At 31 December 2024	<u>(2,485)</u>	<u>(3,430)</u>	<u>(5,915)</u>
<i>Net book value</i>			
At 31 December 2024	<u>224</u>	<u>0</u>	<u>224</u>
At 31 December 2023	<u>428</u>	<u>18</u>	<u>446</u>

BRITISH CARRIAGE DRIVING
(A company limited by guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10 DEBTORS

As at 31 December	2024	2023
	£	£
Trade debtors	4,800	1,366
Sundry debtors	4,699	8,520
Prepayments	11,226	11,798
	<u>20,725</u>	<u>21,684</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

As at 31 December	2024	2023
	£	£
Trade creditors	(43)	(229)
International Funds	(41,118)	(38,937)
Subscriptions and fees in advance	(11,699)	(11,777)
Deferred income	(13,781)	(5,067)
Accruals	(4,994)	(3,938)
Other taxation and social security	(669)	(675)
VAT	(765)	(14)
	<u>(73,069)</u>	<u>(60,637)</u>

12 COMPANY INFORMATION AND LIABILITY OF MEMBERS

The company is a company limited by guarantee incorporated in the United Kingdom. The members of the company are liable in accordance with the Memorandum of Association to contribute in the event of a winding up, such amount as may be required to pay the debts of the company not exceeding £1 per member.

The address of its registered office is c/o Gravita Oxford LLP, First Floor, Park Central, 40-41 Park End Street, Oxford, OX1 1JD.