

THE R.D.A. CENTRE IN CLEVELAND LIMITED

England & Wales · Charity number 1062577

Details

Other names	R.D.A. CENTRE IN CLEVELAND, THE UNICORN CENTRE
Status	Registered
Legal form	Charitable company
Company number	03340120
Registered	1997-05-30
Register	View on the Charity Commission register

Contact

Address	R D A Centre in Cleveland Ltd Unicorn Centre Stainton Way Hemlington Middlesbrough TS8 9LX
Phone	01642576222
Email	enquiries@rdaunicorncentre.co.uk
Website	www.rdaunicorncentre.co.uk

Activities

Objects: TO PROMOTE THE OBJECTS OF RIDING FOR THE DISABLED ASSOCIATION INCORPORATING CARRIAGE DRIVINGTHE BY PROVIDING DISABLED PEOPLE WITH THE OPPORTUNITY TO RIDE/AND OR CARRIAGE DRIVE TO BENEFIT THEIR HEALTH AND WELL BEING IN TEESVALLEY AND SURROUNDING AREA FURTHER THE OBJECTS OF THE RIDING FOR THE DISABLED ASSOCIATION (CHARITY NO. 244108)

Activities: The Unicorn Centre is a member group of the national charity Riding for the Disabled Association providing riding therapy and learning opportunities for disabled children and adults in the Tees Valley area. Our aim is to provide riding for people with disabilities in an inclusive, safe and supportive environment that will allow each individual to achieve their full potential.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** TEESVALLEY AND SURROUNDING AREA
- Darlington
- Durham
- Hartlepool
- Middlesbrough
- North Yorkshire
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£320,412	£326,339	-	-
2024-08-31	£209,191	£279,726	-	-
2023-08-31	£204,599	£311,683	-	-
2022-08-31	£192,414	£258,861	-	-
2021-08-31	£235,000	£260,000	-	-
2020-08-31	£333,252	£372,935	-	-

Trustees

Name	Role	Appointed
Professor Gabrielle Maria Ross	Chair	2026-02-11
Abbe Louise Marshall-Wyer		2026-02-14
Carol Chambers		2026-02-11
Catherine Lesley Campbell Wythe		2026-05-12
Dean Graham Blackburn		2026-02-11
Emma Louise O'Brien		2026-02-13
Julie Anne Syson		2026-05-12
Mark Arthur Jolley		2026-02-11
Sally Ann Walker		2026-05-12

THE R.D.A. CENTRE IN CLEVELAND LIMITED

England & Wales - Charity number 1062577

Accounts

COMPANY REGISTRATION NUMBER: 03340120
CHARITY REGISTRATION NUMBER: 1062577

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2025

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2025

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name	The R.D.A. Centre In Cleveland Limited
Charity registration number	1062577
Company registration number	03340120
Principal office and registered office	The Unicorn Centre Stainton Way Hemlington Middlesbrough TS8 9LX

The trustees

J Rubin	(Resigned 12 September 2025)
J M Elphee	(Resigned 31 August 2025)
I N Scrutton	
S Gaffney	(Resigned 25 September 2025)
J Northend	(Resigned 25 September 2025)
P White	(Resigned 25 September 2025)
J A Jackson	(Resigned 18 January 2026)
S M Colman	(Served from 14 January 2025 to 2 March 2026)
E L Harbron	(Served from 14 January 2025 to 10 October 2025)
S L Marshall	(Served from 14 January 2025 to 25 September 2025)
R D Webber	(Served from 14 January 2025 to 16 February 2026)
G M Ross	(Appointed 11 February 2026)
M A Jolley	(Appointed 11 February 2026)
C Chambers	(Appointed 11 February 2026)
D G Blackbourn	(Appointed 11 February 2026)
E L O'Brien	(Appointed 13 February 2026)
A L Marshall-Wyer	(Appointed 14 February 2026)
M Eyles	(Appointed 25 February 2026)

Independent examiner	Martin Firth BA, FCA Chipchase Manners 384 Linthorpe Road Middlesbrough TS5 6HA
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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2025

Structure, governance and management

The charity is constituted as a company, limited by guarantee, and is therefore governed by its memorandum and articles of association. The company does not have a share capital and the liability of each member is limited to £1 in the event of a winding up. The principal activity of the company is to provide for the relief of disabled persons by the provision or assistance in the provision of facilities for riding, therapy and other associated activities to further the objects of the Riding for the Disabled Association. The charity proposes to achieve its objective by providing, managing and operating a riding centre at Stainton Way, Hemlington.

The company is registered as a charity and its charity number is 1062577.

Objectives and activities

In order to meet its objectives as part of the Riding for the Disabled Association group, the charity carries out a number of different activities in the Tees Valley area including: providing a high standard of professional tuition for riders with disabilities; providing education and training towards nationally recognised qualifications to people with additional learning needs, and providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. We have begun a series of visits out to the community with our therapy pony. The Trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Achievements and performance

Overview

We have continued to be challenged by the cost of living and the pressures on charities to succeed in a world of challenges however we continue with riding lessons and welcome new participants and school groups to our centre. We have looked at where we can diversify to meet our ever-increasing costs.

The Supported Volunteer Programme has continued to expand, and the support staff continue to deliver a varied and successful programme working towards Asdan qualifications. Many thanks to the SV support staff and trustees who help to run this programme.

Our essential independent volunteering programme continues successfully and is coordinated by our volunteer coordinator. We need to continue to make best use of our volunteers and to look at new ways to attract more, and possibly younger, volunteers as there will be an inevitable turnover in numbers. Thank you to all involved and for their continued commitment to our Centre.

The Board of Trustees are very appreciative of the commitment that the staff team put in to ensure the successful day to day running of the Centre and the welfare of our horses and ponies. Thank you.

The Board of Trustees have also worked tirelessly with our staff team to ensure they are supported, and they have also taken a more active role in the delivery and management of many of our objectives. The Trustees' areas of expertise have been harnessed and used in a way that will ensure a new way of working for the future and benefit of the Centre. We identified areas where we needed extra expertise and actively marketed and successfully advertised for new members to step forward who would add to the skill mix within the board. We have begun to engage more widely with our community to look at how we work with them and deliver what is needed to ensure our success for the future. The board members work very hard behind the scenes and spend many long hours ensuring we comply and achieve our objectives. Thank you to all of them.

The R.D.A. Centre In Cleveland Limited

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2025

An appeal for £100,000 was launched in April 2024 and we continue to actively promote this via our website, social media, advertising and word of mouth. We continue to be overwhelmed by the thoughtfulness and generosity of our supporters. In August 2025 our total raised was £54,589.00.

We have continued to look at a streamlined business model to create a financially sustainable future with a focus on the priority areas of growth in lessons, expanding our volunteer programme and the Supported Volunteers programme.

We continue to be challenged by the lack of suitably qualified coaches, and we are always actively seeking new coaches either trained or willing to start the National RDA Coaching programme. The pressure on our existing coaches is immense and we appreciate the huge efforts they put in to enable us to run our programme of lessons.

We actively source new grant funding to support us with projects, core costs and maintenance. We would like to be looking at expanding equine therapy services and other projects such as the BHS initiative of Changing Lives through Horses which harness our expertise and enable our participants to benefit from these.

The Centre staff and Trustees continue to implement a rolling review of all the Centre's policies in line with current legislation.

Staffing

After the resignation of our part time centre manager and due to financial constraints, it was decided to try to continue to run the Centre with the existing skills we had in both our experienced staff team and our board of trustees while we actively pursued grant funding to enable us to fund a new manager.

We lost an experienced member of our SV team in June 2025 due to relocation however new staff members were appointed and successfully integrated into the team. Staff moved between the teams and a new structure was set up within the yard team. We gained a new part time office administrator. Freelance and volunteer coaches continue to support our head coach.

We have operated on a minimum safe level of staffing, and the dedication and commitment of our staff team is really appreciated.

Equine Team

All our horses are cared for expertly by the Centre staff solely for our participants' benefit.

We continue to look for suitable horses/ponies who fit our needs. It is a very special horse or pony who can become an RDA horse.

The Trustees are particularly appreciative of the hard work and dedication shown by all staff and wish to thank everyone for their efforts.

Qualifications to deliver Training

The Centre has again maintained a very high general standard of qualifications. One staff member has started on the National RDA coaching programme supported by our head coach. All staff continue to take part in a series of training sessions and CPD events including First Aid and Safeguarding.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2025

Council License and BHS Approved Centre

We once again attained the high standard required to retain our Middlesbrough Council License and to continue to be a BHS Approved Centre.

Safeguarding

The Centre continued with safeguarding as part of the induction process for all volunteers and the roll-out of three yearly disclosure renewals for volunteers. The Safeguarding policy and procedures are reviewed and updated regularly with all staff and Trustees.

British Dressage

We continue to operate a once monthly BD Quest competition. This event is very popular and is run very efficiently by staff and volunteers.

Volunteers

We recognise the importance of our team of volunteers and continue to appreciate their support. We try to organise a varied training programme to facilitate their development. We continue to look at ways of attracting new volunteer and have been working closely with MVDA to source their support.

Supported Volunteers

Our Supported Volunteer Programme allows young disabled people to access volunteering under guidance from Support Workers who are funded by the programme. We really appreciate their support and enthusiasm. Our Trustees and staff continue to commit to and participate in the efficient running of the programme and the increased involvement of Trustees has been particularly appreciated and enjoyed by both participants and Trustees alike.

The programme for the supported volunteers is very varied with horse care, yard work, riding, sewing, painting, project work and Asdan delivery.

They form an integral part of our Centre and their enthusiasm at events is great to see.

Horses

Our Centre maintains a stable of horses and ponies. Their changing needs have been kept under close review. They represent the core of our business, and their welfare is paramount. Hambleton Equine Group manage our equine care, and we really appreciate the amazing role they play in maintaining our equine team's health. Alongside our farrier and physiotherapist, the team is extremely well cared for.

We obtained the services of an equine nutritionist who has transformed our feeding regime and now regularly monitors the horses' weights. We continue to follow RDA and BHS guidance regarding the vaccination programmes. All disease precautions and biosecurity tightened in the event of any equine disease outbreaks.

We have an active retirement programme which allows our horses and ponies to continue to enjoy life outside of the centre when the right time comes.

We lost a much-loved long term RDA pony Spider during this year. He had been our "Unicorn" for many years and although small in stature leaves a huge gap in our stable.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2025

Our therapy pony Acer, a miniature Shetland, provides therapy services to add to our services. His visits to the community are highly appreciated. He has already visited schools and care homes and is a regular visitor to our tea with a pony session.

Participants (riders)

Riders are our core, and we continue to welcome and encourage new riders to join us. New rider applications are managed via Assessments and then the riders are fitted into slots where available. We continue to operate a waiting list.

Blackberry (mechanical horse)

Our riding horse simulator "Blackberry" continues to be a valued resource particularly in assessing riders before returning to lessons or offering lessons to riders who cannot ride on our horses for whatever reason. Pilates lessons are now popular using Blackberry and we received grant funding to expand the services of Blackberry out to our community.

Tea with a Pony

These sessions operate monthly for people living with Dementia or similar conditions. They are incredibly rewarding to all involved and demonstrate the beneficial effect of equine therapy. Delicious tea and cake help too!

All staff and trustees received their Dementia awareness training, and we once again became a recognised Dementia Friendly Centre.

Fundraising

The Centre charges fees for its services delivering lessons to our participants but these are kept as low as possible to reflect the charitable nature of the Centre's work. This however is not sufficient to maintain the business completely and we rely upon the generosity of individuals and grant making bodies to allow us to continue in the efficient running of the Centre and the pursuit of projects.

Events take place throughout the year with our bigger fund-raising activities including Unicorn Day, the Dog Show and Pony Rides to Santa, the Christmas Fair and raffle. Other events included an evening with Nicola Wilson, a fashion show, Temple Spa evening, wreath making, an art auction, a dressage demonstration, participation in Redcar Race Family Day, tack and tog sale and working with Cleveland Pony club to organise events with them. Many other events were organised by individuals raising much needed funding for us. The Great North Run and other sponsored events saw individuals challenge themselves for our cause.

Grant funding

During this accounting year we were successful in obtaining grant funding from:

Middlesbrough Community Grant Fund,
County Durham Community / Darlington Building Society,
Unison,
The Rothley Trust,
ESC lottery Fund,
Main Grants Lottery Fund,
Masonic Lodge donations,

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2025

The applications for these grants are complex and time consuming and thanks go to the small team who work hard to explore the opportunities available and write the bids. Thank you.

Financial review

The impact of the financial crisis is very serious and will be ongoing. It has facilitated reflection on the centres business model and its shortcomings with the clear and inevitable outcome that the centre will require a considerable period of time to become financially stable and viable. New innovative approaches will be needed as well as a positive business model moving forward.

The charity's incoming resources consisted mainly of income from charitable activities for which there was a total of £176,621 during the year.

The Endowment Fund (Facility Construction Fund 1998) deficit reflects the high incidence of depreciation and amortisation charged in respect of endowment fund assets.

The balance sheet shows aggregate reserves of £565,673. The majority of these reserves being held in the endowment funds, are notably the substantial investment in the leasehold premises of the charity.

The unrestricted funds show a deficit for the year of £64,239.

The unrestricted / general fund shows reserves of £9,404 on 31 August 25.

The restricted funds show a net income for the year of £43,472.

Plans for future periods

Looking ahead, we have set out a number of key goals to guide our ongoing development and ensure that we continue to meet the needs of our participants and the wider community:

Expansion of our equine team

One of our primary objectives is to grow our equine team, with a particular focus on introducing additional larger horses. This will allow us to better accommodate the diverse requirements of our riders and broaden the opportunities available within our programmes.

Development of our coaching team

We are committed to expanding our coaching team. Increasing the number of qualified coaches will help us to reduce the current strain on our existing staff and enable us to offer a wider range of lessons and support to our participants.

Enhancement and diversification of our activities

In addition, we aim to build upon our current activities while also introducing new initiatives. By doing so, we hope to further enrich the experience of everyone involved with the Centre and ensure our services remain relevant and responsive to the needs of those we serve.

Maintenance

Continue to carry out our maintenance projects and look to become more energy efficient.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2025

Grants

Continue to source and access grant funding and new funding streams as identified in our funding strategy.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was, by request of the then trustees, compiled by Jackie Rubin, past director and Chairperson throughout the period covered by this report. This report was approved on 12th April 2026 and signed on behalf of the board of trustees by:



I N Scrutton

Company Secretary

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of The R.D.A. Centre In Cleveland Limited ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited *(continued)*

Year ended 31 August 2025

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.

Martin Firth

Martin Firth BA, FCA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

12th April 2026

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	5	49,316	57,450	—	106,766
Charitable activities	6	176,621	—	—	176,621
Other trading activities	7	35,798	—	—	35,798
Investment income	8	1,227	—	—	1,227
Total income		<u>262,962</u>	<u>57,450</u>	<u>—</u>	<u>320,412</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	4,975	—	—	4,975
Expenditure on charitable activities	10,11	278,531	13,978	28,855	321,364
Total expenditure		<u>283,506</u>	<u>13,978</u>	<u>28,855</u>	<u>326,339</u>
Net expenditure and net movement in funds		<u>(20,544)</u>	<u>43,472</u>	<u>(28,855)</u>	<u>(70,535)</u>
Reconciliation of funds					
Total funds brought forward		73,643	4,056	537,596	615,295
Total funds carried forward		<u>53,099</u>	<u>47,528</u>	<u>508,741</u>	<u>615,295</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 25 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet

31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	17	508,741	538,226
Current assets			
Stocks	18	18,555	24,500
Debtors	19	5,273	6,424
Cash at bank and in hand		87,653	80,833
		<u>111,481</u>	<u>111,757</u>
Creditors: amounts falling due within one year	20	10,854	34,688
Net current assets		<u>100,627</u>	<u>77,069</u>
Total assets less current liabilities		<u>609,368</u>	<u>615,295</u>
Net assets		<u>609,368</u>	<u>615,295</u>
Funds of the charity			
Endowment funds		508,741	537,596
Restricted funds		47,528	4,056
Unrestricted funds		<u>53,099</u>	<u>73,643</u>
Total charity funds	22	<u>609,368</u>	<u>615,295</u>

For the year ending 31 August 2025 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.

The notes on pages 13 to 25 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2025

These financial statements were approved by the board of trustees and authorised for issue on 12th April 2026, and are signed on behalf of the board by:



I N Scrutton
Trustee

The notes on pages 13 to 25 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Unicorn Centre, Stainton Way, Hemlington, Middlesbrough, TS8 9LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Gift Aid is recognised where applicable and is included in sundry donations received in the statement of financial activities.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Straight line over 50 years
Fixtures and fittings	-	25% reducing balance

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The R.D.A. Centre In Cleveland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	48,373	22,841	71,214
Rural Payments Agency	943	—	943
Grants			
Grants receivable	—	34,609	34,609
	<u>49,316</u>	<u>57,450</u>	<u>106,766</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	18,778	2,611	21,389
Rural Payments Agency	1,107	—	1,107
Grants			
Grants receivable	—	—	—
	<u>19,885</u>	<u>2,611</u>	<u>22,496</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Participants lessons	84,111	84,111	60,301	60,301
Supported volunteers programme	92,510	92,510	96,636	96,636
Access to work scheme	—	—	176	176
	<u>176,621</u>	<u>176,621</u>	<u>157,113</u>	<u>157,113</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising events	25,506	—	25,506
Facilities hire	6,746	—	6,746
Sale of sundry goods	3,546	—	3,546
	<u>35,798</u>	<u>—</u>	<u>35,798</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

7. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	23,028	1,145	24,173
Facilities hire	3,341	—	3,341
Sale of sundry goods	525	—	525
	<u>26,894</u>	<u>1,145</u>	<u>28,039</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>1,227</u>	<u>1,227</u>	<u>1,543</u>	<u>1,543</u>

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Fundraising costs	<u>4,975</u>	<u>—</u>	<u>4,975</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising costs	<u>1,401</u>	<u>783</u>	<u>2,184</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Lessons and training	182,208	11,340	28,855	222,403
Support costs	96,323	2,638	—	98,961
	<u>278,531</u>	<u>13,978</u>	<u>28,855</u>	<u>321,364</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Lessons and training	140,904	7,212	29,325	177,441
Support costs	99,263	838	—	100,101
	<u>240,167</u>	<u>8,050</u>	<u>29,325</u>	<u>277,542</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Lessons and training	222,403	13,609	236,012	203,167
Governance costs	–	85,352	85,352	74,375
	<u>222,403</u>	<u>98,961</u>	<u>321,364</u>	<u>277,542</u>

12. Analysis of support costs

	Lessons and training £	Governance costs £	Total 2025 £	Total 2024 £
Premises	9,999	–	9,999	18,490
General office expenses	–	3,748	3,748	8,890
Staff costs	–	75,156	75,156	64,565
Accountancy, legal and professional fees	–	6,265	6,265	7,142
Advertising	–	50	50	247
Bank charges	–	1,243	1,243	767
	<u>9,999</u>	<u>86,462</u>	<u>96,461</u>	<u>100,101</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>29,485</u>	<u>29,455</u>

14. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,300</u>	<u>3,150</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	186,742	162,535
Employer contributions to pension plans	3,207	2,492
	<u>189,949</u>	<u>165,027</u>

The average head count of employees during the year was 17 (2024: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Trustees	7	7
Staff	10	11
	<u>17</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2024 and 31 August 2025	<u>1,466,227</u>	<u>32,636</u>	<u>1,498,863</u>
Depreciation			
At 1 September 2024	928,631	32,006	960,637
Charge for the year	29,328	157	29,485
At 31 August 2025	<u>957,959</u>	<u>32,163</u>	<u>990,122</u>
Carrying amount			
At 31 August 2025	<u>508,268</u>	<u>473</u>	<u>508,741</u>
At 31 August 2024	<u>537,596</u>	<u>630</u>	<u>538,226</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

18. Stocks

	2025	2024
	£	£
Horses	<u>18,555</u>	<u>24,500</u>

19. Debtors

	2025	2024
	£	£
Trade debtors	3,370	5,370
Prepayments and accrued income	<u>1,903</u>	<u>1,054</u>
	<u>5,273</u>	<u>6,424</u>

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,945	4,533
Accruals and deferred income	3,310	3,160
Social security and other taxes	1,851	1,942
Other creditors	<u>748</u>	<u>25,053</u>
	<u>10,854</u>	<u>34,688</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,207 (2024: £2,492).

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
General funds	<u>73,643</u>	<u>262,962</u>	<u>(283,506)</u>	<u>53,099</u>

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
General funds	<u>109,776</u>	<u>205,435</u>	<u>(241,568)</u>	<u>73,643</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

22. Analysis of charitable funds *(continued)*

The general fund represents the income received and expenditure incurred in providing the services and activities of the charity.

Restricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2 025 £
Restricted Funds	4,056	57,450	(13,978)	47,528

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
Restricted Funds	9,133	3,756	(8,833)	4,056

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

22. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2024	Income	Expenditure	At 31 August 2025
	£	£	£	£
RDA National Championships	(1,280)	—	(1,280)	—
MBC IPC Grant	(244)	—	(244)	—
MBC Community Grant	(146)	—	(146)	—
Arnold Clarke Community	(419)	—	(419)	—
Dorothy Coombes Birthday	(373)	—	(373)	—
Nikita's Climb Up Roseberry Topping	(285)	—	(285)	—
Co-op Community Grant	(1,308)	(2,196)	(3,504)	—
Tees Valley Millions	—	(2,500)	(2,500)	—
MBC Community Grant 2	—	(4,900)	(2,726)	(2,174)
County Durham Community	—	(4,495)	—	(4,495)
AXA Services Grant	—	(2,000)	(2,000)	—
Unison Tees Esk	—	(500)	(500)	—
 The Rothley Trust	—	(1,000)	—	(1,000)
ESC Lottery Sport England	—	(14,968)	—	(14,968)
Main Grants Lottery	—	(19,641)	—	(19,641)
Masonic Lodges	—	(5,250)	—	(5,250)
	<u>(4,055)</u>	<u>(57,450)</u>	<u>(13,977)</u>	<u>(47,528)</u>

Purposes of restricted funds

RDA National Championships Fund - Provided as contributions towards costs relating to the RDA National Championships.

MBC IPC Grant Fund - Provided for Covid-secure measures for the return of SVP day service provision. The grant was expensed on a hand wash sink and three riding hats.

MBC Community Grant Fund - Provided as contributions towards the cost of purchasing gardening equipment.

Arnold Clarke Community Fund - Provided as contributions towards the purchase of riding equipment.

Dorothy Coombes Birthday Fund - Provided as contributions towards the purchase of yard equipment and a replacement washing machine.

Nikita's Climb Up Roseberry Topping Fund - Provided as contributions towards bridles and headcollars for ponies.

Co-op Community Grant Fund - Provided as contributions towards Acer visits and costs.

Tees Valley Millions Fund - Provided as a grant to cover website costs.

MBC Community Grant Fund 2 - Provided as contributions towards drainage improvements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

22. Analysis of charitable funds *(continued)*

County Durham Community Fund - Provided in order improve and increase the frequency of Blackberry sessions.

AXA Services Grant Fund - Provided in order improve and increase the frequency of pony care sessions.

Unison Tees Esk Fund - Provide as contributions towards new winter-wear for staff.

The Rothley Trust Fund - Provided as contributions towards solar lighting for the premises.

ESC Lottery Sport England Fund - To provide a contribution towards funding the staffing and infrastructure needed to bring 'Changing Lives through Horses' to the Unicorn Centre via coach training and recruitment, delivery of staff hours and programme management and to provide materials, valuation and inclusion resources.

Main Grants Lottery Fund - To provide funding for a programme manager for two years at 12 hours per week to launch and deliver the BHS 's Changing Lives through Horses programme.

Masonic Lodges - Provided in order to allow the charity to purchase a new horse to continue the charitable activities.

Endowment funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
Facility Construction Fund 1998	<u>537,596</u>	<u>—</u>	<u>(28,855)</u>	<u>508,741</u>
	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
Facility Construction Fund 1998	<u>566,921</u>	<u>—</u>	<u>(29,325)</u>	<u>537,596</u>

Monies were received during previous years by way of funding from the Lottery Sports Fund, the Foundation for the Sports and Arts and other donations in connection with the construction and equipping of a purpose built riding centre and this is regarded as a specific restricted project.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2025

			2025 £	2024 £
23. Analysis of net assets between funds				
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Tangible fixed assets	473	–	508,268	508,741
Current assets	63,953	47,528	–	111,481
Creditors less than 1 year	(10,854)	–	–	(10,854)
Net assets	<u>53,572</u>	<u>47,528</u>	<u>508,268</u>	<u>609,368</u>
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Tangible fixed assets	630	–	537,596	538,226
Current assets	107,701	4,056	–	111,757
Creditors less than 1 year	(34,688)	–	–	(34,688)
Net assets	<u>73,643</u>	<u>4,056</u>	<u>537,596</u>	<u>615,295</u>

THE R.D.A. CENTRE IN CLEVELAND LIMITED

England & Wales - Charity number 1062577

Accounts

COMPANY REGISTRATION NUMBER: 03340120
CHARITY REGISTRATION NUMBER: 1062577

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2024

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 August 2024

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2024

Objectives and activities

In order to meet its objectives as part of the Riding for the Disabled Association group, the charity carries out a number of different activities in the Tees Valley area including: providing a high standard of professional tuition for riders with disabilities; providing education and training towards nationally recognised qualifications to people with additional learning needs, and providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. We have begun a series of visits out to the community with our therapy pony. The Trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2024

Achievements and performance

Overview

We have continued to be challenged by the impact of Covid and the pressures on charities to succeed in a world of challenges. However we continue with riding lessons and welcome new participants and school groups to our centre.

The Supported Volunteer Programme has continued to expand, and the support staff continue to deliver a varied and successful programme working towards Asdan qualifications. Many thanks to the SV support staff and trustees who help to run this programme.

Our essential independent volunteering programme continues successfully and is coordinated by our volunteer coordinator. We need to continue to make best use of our volunteers and to look at new ways to attract more, possibly younger, volunteers as there will be an inevitable turnover in numbers. Thank you.

The Board of Trustees are very appreciative of the commitment that the staff team put in to ensure the successful day to day running of the Centre and the welfare of our horses and ponies.

The Board of Trustees have also worked tirelessly to work with our staff team to ensure they are supported, and they have also taken a more active role in the delivery and management of many of our objectives. The Trustees' areas of expertise have been harnessed and used in a way that will ensure a new way of working for the future and benefit of the Centre. Their skills identified and utilised for the benefit of our Centre, and we have begun to engage more widely with our community to look at how we work with them and deliver what is needed to ensure our success for the future. The board members work very hard behind the scenes and spend many long hours ensuring we comply and achieve our objectives. Thank you to all of them.

The financial impact of Covid still impacts on our services and we have continued to look at a streamlined business model to create a financially sustainable future with a focus on the priority areas of growth in lessons, expanding our volunteer programme and the Supported Volunteers programme. We actively source new grant funding to support us with projects, core costs and maintenance. We would like to be looking at expanding equine therapy services and other projects which harness our expertise and enable our participants to benefit from these.

The Centre staff and Trustees continue to implement a rolling review of all the Centre's policies in line with current legislation.

Staffing

Our new part time Equine Operations manager worked hard to establish new ideas and her routine into the yard. She gained her RDA coaching qualifications alongside already holding the relevant BHS coaching qualifications. We continued to source new RDA coaches to enable us to deliver our lessons. The yard team was reviewed as was the office team. We gained some new staff and sadly lost some too. We had some serious staffing issues and challenges which with the help of our HR company were eventually resolved but not without a huge impact on our staff team and the board. Our equine operations manager left us due to health reasons in September. A new chair P White was appointed and continued until her resignation in January 2024. M Mitchell stood in as chair until mid-February when due to health he resigned. We continued with no Chair until May when JR stood back up as Interim Chair. We issued at "at risk of redundancy" letter to our staff team in March 2024 and worked closely with our HR team to manage this. We held staff meetings during that time to

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2024

discuss the future of the centre.

Equine Team

All our horses are cared for expertly by the Centre staff solely for our participants' benefit. We continue to look for suitable horses/ponies who fit our needs. It is a very special horse or pony who can become an RDA horse. The Trustees are particularly appreciative of the hard work and dedication shown by all staff and wish to thank everyone for their efforts.

Qualifications to deliver Training

The Centre has again maintained a very high general standard of qualifications. Two staff achieved their RDA coaching qualifications, and one volunteer achieved their RDA qualifications. Various BHS qualifications were also achieved. Others maintained their qualifications. All staff continue to take part in a series of training sessions and CPD events including First Aid and Safeguarding.

Safeguarding

The Centre continued with safeguarding as part of the induction process for all volunteers and the roll-out of three yearly disclosure renewals for volunteers. The Safeguarding policy and procedures are reviewed and updated regularly with all staff and Trustees.

British Dressage

We continue to operate a once monthly BD Quest competition. This event is very popular and is run very efficiently by staff and volunteers.

Volunteers

We recognise the importance of our team of volunteers and continue to appreciate their support. We try to organise a varied training programme to facilitate their development. We continue to look at ways of attracting new volunteer and have been working closely with MVDA to source their support.

Supported Volunteers

Our Supported Volunteer Programme allows disabled people to access volunteering under guidance from Support Workers who are funded by the programme. We really appreciate their support and enthusiasm. Our Trustees and staff continue to commit to and participate in the efficient running of the programme and the increased involvement of Trustees has been particularly appreciated and enjoyed by both participants and Trustees alike. The programme for the supported volunteers is very varied with horse care, yard work, riding, sewing, painting, project work and Asdan delivery. They form an integral part of our Centre and their enthusiasm at events is great to see.

Horses

Our Centre maintains a reduced stable of horses and ponies. Their changing needs have been kept under close review. They represent the core of our business, and their welfare is paramount. Hambleton Equine Group manage our equine care, and we really appreciate the amazing role they play in maintaining our equine team's health. Alongside our farrier and physiotherapist, the team is extremely well cared for. We obtained the services of an equine nutritionist who has transformed our feeding regime and now regularly monitors the horses' weights. We continue to follow RDA and BHS guidance regarding the vaccination programmes. All disease precautions and biosecurity tightened in the event of any equine disease outbreaks. We have an active retirement programme which allows our horses and ponies to continue to enjoy life outside of the centre when the right time comes. Our therapy pony Acer, a miniature Shetland, provides therapy services to add to our services. His visits to the community are highly appreciated. He has already visited schools and care homes and is a regular visitor to our tea with a pony session. We successfully achieved our Council and BHS license.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2024

Participants (Riders)

Riders are our core, and we continue to welcome new riders and encourage new riders to join us. New rider applications are managed via Assessments and then the riders are fitted into slots where available. We continue to operate a waiting list.

Blackberry (mechanical horse)

Our riding horse simulator "Blackberry" continues to be a valued resource particularly in assessing riders before returning to lessons or offering lessons to riders who cannot ride on our horses for whatever reason.

Tea with a Pony

These sessions operate monthly for people living with Dementia or similar conditions. They are incredibly rewarding to all involved and demonstrate the beneficial effect of equine therapy. Delicious tea and cake help too! We continue to be certificated as being Dementia Aware.

Fundraising

The Centre charges fees for its services delivering lessons to our participants, but these are kept as low as possible to reflect the charitable nature of the Centre's work. This however is not sufficient to maintain the business completely and we rely upon the generosity of individuals and grant making bodies to allow us to continue in the efficient running of the Centre and the pursuit of projects. Smaller events take place throughout the year with our bigger fund-raising activities including Unicorn Day, the Dog show, Pony Rides to Santa, and many other events. Our financial position has inspired both trustees, staff and volunteers to look at different ways to fundraise and to look outside of the box to attract contributions. We have seen renewed enthusiasm to raise extra funds. Where possible we source match funding for events.

Financial review

The impact of the Covid pandemic is very serious and will be ongoing. It has facilitated reflection on the Centre's business model and its shortcomings with the clear and inevitable outcome that the Centre will require a considerable period of time to become financially stable and viable. New innovative approaches will be needed as well as a positive business case for all future proposals.

The charity's incoming resources consisted mainly of income from charitable activities, which shows a increase compared to the previous 12 month period.

The Endowment Fund (Facility Construction Fund 1998) deficit reflects the high incidence of depreciation and amortisation charged in respect of endowment fund assets.

The balance sheet shows aggregate reserves of £615,295 with £537,596 of the reserves being held in the endowment funds, notably the substantial investment in the leasehold premises of the charity. The Unrestricted fund shows a loss for the year of £36,133.

The unrestricted/general fund has reserves of £73,643 at 31 August 2024.

The Restricted funds shows a loss of £5,077.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2024

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 22 May 2025 and signed on behalf of the board of trustees by:



J Rubin
Director

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of The R.D.A. Centre In Cleveland Limited ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Martin Firth

Martin Firth BA, FCA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

22 May 2025

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

		2024				2023
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
Income and endowments						
Donations and legacies	5	19,885	2,611	—	22,496	34,285
Charitable activities	6	157,113	—	—	157,113	151,703
Other trading activities	7	26,894	1,145	—	28,039	17,491
Investment income	8	1,543	—	—	1,543	1,120
Total income		<u>205,435</u>	<u>3,756</u>	<u>—</u>	<u>209,191</u>	<u>204,599</u>
Expenditure						
Expenditure on raising funds:						
Costs of other trading activities	9	1,401	783	—	2,184	1,951
Expenditure on charitable activities	10,11	<u>240,167</u>	<u>8,050</u>	<u>29,325</u>	<u>277,542</u>	<u>309,732</u>
Total expenditure		<u>241,568</u>	<u>8,833</u>	<u>29,325</u>	<u>279,726</u>	<u>311,683</u>
Net expenditure and net movement in funds		<u>(36,133)</u>	<u>(5,077)</u>	<u>(29,325)</u>	<u>(70,535)</u>	<u>(107,084)</u>
Reconciliation of funds						
Total funds brought forward		109,776	9,133	566,921	685,830	792,914
Total funds carried forward		<u>73,643</u>	<u>4,056</u>	<u>537,596</u>	<u>615,295</u>	<u>685,830</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	17	538,226	567,394
Current assets			
Stocks	18	24,500	18,700
Debtors	19	6,424	5,037
Cash at bank and in hand		80,833	104,118
		<u>111,757</u>	<u>127,855</u>
Creditors: amounts falling due within one year	20	<u>34,688</u>	<u>9,419</u>
Net current assets		<u>77,069</u>	<u>118,436</u>
Total assets less current liabilities		<u>615,295</u>	<u>685,830</u>
Net assets		<u>615,295</u>	<u>685,830</u>
Funds of the charity			
Endowment funds		537,596	566,921
Restricted funds		4,056	9,133
Unrestricted funds		<u>73,643</u>	<u>109,776</u>
Total charity funds	22	<u>615,295</u>	<u>685,830</u>

For the year ending 31 August 2024 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.

The notes on pages 11 to 21 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2024

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2025, and are signed on behalf of the board by:



J Rubin
Trustee

The notes on pages 11 to 21 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Unicorn Centre, Stainton Way, Hemlington, Middlesbrough, TS8 9LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Gift Aid is recognised where applicable and is included in sundry donations received in the statement of financial activities.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Straight line over 50 years
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The R.D.A. Centre In Cleveland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Sundry donations	18,778	2,611	21,389
Rural Payments Agency	1,107	—	1,107
	<u>19,885</u>	<u>2,611</u>	<u>22,496</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Sundry donations	28,515	5,000	33,515
Rural Payments Agency	770	—	770
	<u>29,285</u>	<u>5,000</u>	<u>34,285</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Participants lessons	60,301	60,301	67,827	67,827
Supported volunteers programme	96,636	96,636	82,974	82,974
Access to work scheme	176	176	902	902
	<u>157,113</u>	<u>157,113</u>	<u>151,703</u>	<u>151,703</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising events	23,028	1,145	24,173
Facilities hire	3,341	—	3,341
Sale of sundry goods	525	—	525
	<u>26,894</u>	<u>1,145</u>	<u>28,039</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising events	16,136	—	16,136
Facilities hire	1,330	—	1,330
Sale of sundry goods	25	—	25
	<u>17,491</u>	<u>—</u>	<u>17,491</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	1,543	1,543	1,120	1,120

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising costs	<u>1,401</u>	<u>783</u>	<u>2,184</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising costs	<u>1,841</u>	<u>110</u>	<u>1,951</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Lessons and training	140,904	7,212	29,325	177,441
Support costs	<u>99,263</u>	<u>838</u>	<u>—</u>	<u>100,101</u>
	<u>240,167</u>	<u>8,050</u>	<u>29,325</u>	<u>277,542</u>
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Lessons and training	115,968	20,773	29,325	166,066
Support costs	<u>143,468</u>	<u>198</u>	<u>—</u>	<u>143,666</u>
	<u>259,436</u>	<u>20,971</u>	<u>29,325</u>	<u>309,732</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Lessons and training	177,441	25,726	203,167	192,379
Governance costs	<u>—</u>	<u>74,375</u>	<u>74,375</u>	<u>117,353</u>
	<u>177,441</u>	<u>100,101</u>	<u>277,542</u>	<u>309,732</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

12. Analysis of support costs

	Governance costs £	Total 2024 £	Total 2023 £
General office expenses	1,654	1,654	3,878
Staff costs	64,565	64,565	106,551
Accountancy, legal and professional fees	7,142	7,142	5,879
Advertising	247	247	378
Bank charges	767	767	667
	<u>74,375</u>	<u>74,375</u>	<u>117,353</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>29,455</u>	<u>29,482</u>

14. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,150</u>	<u>3,000</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	162,535	157,891
Employer contributions to pension plans	<u>2,492</u>	<u>2,104</u>
	<u>165,027</u>	<u>159,995</u>

The average head count of employees during the year was 18 (2023: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Trustees	7	9
Staff	<u>11</u>	<u>12</u>
	<u>18</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2023	1,466,227	32,349	1,498,576
Additions	—	287	287
At 31 August 2024	1,466,227	32,636	1,498,863
Depreciation			
At 1 September 2023	899,306	31,876	931,182
Charge for the year	29,325	130	29,455
At 31 August 2024	928,631	32,006	960,637
Carrying amount			
At 31 August 2024	537,596	630	538,226
At 31 August 2023	566,921	473	567,394

18. Stocks

	2024 £	2023 £
Horses	24,500	18,700

19. Debtors

	2024 £	2023 £
Trade debtors	5,370	3,349
Prepayments and accrued income	1,054	1,688
	6,424	5,037

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

20. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,533	5,662
Accruals and deferred income	3,160	3,010
Social security and other taxes	1,942	259
Other creditors	25,053	488
	<u>34,688</u>	<u>9,419</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,492 (2023: £2,104).

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2023	Income £	Expenditure £	Transfers £	At 31 August 20 24
General funds	<u>109,776</u>	<u>205,435</u>	<u>(241,568)</u>	<u>—</u>	<u>73,643</u>

	At 1 September 2022	Income £	Expenditure £	Transfers £	At 31 August 20 23
General funds	<u>164,628</u>	<u>199,599</u>	<u>(261,277)</u>	<u>6,826</u>	<u>109,776</u>

The general fund represents the income received and expenditure incurred in providing the services and activities of the charity.

Restricted funds

	At 1 September 2023	Income £	Expenditure £	Transfers £	At 31 August 20 24
Restricted Funds	<u>9,133</u>	<u>3,756</u>	<u>(8,833)</u>	<u>—</u>	<u>4,056</u>

	At 1 September 2022	Income £	Expenditure £	Transfers £	At 31 August 20 23
Restricted Funds	<u>32,040</u>	<u>5,000</u>	<u>(21,081)</u>	<u>(6,826)</u>	<u>9,133</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

22. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
RDA National Championship	3,042	—	(1,762)	—	1,280
MBC Infection Control Grant	244	—	—	—	244
BHS Covid Grant	800	—	(800)	—	—
MBC Community Grant Fund Small Grant	146	—	—	—	146
Toyota Parasports Grant Arnold Clarke Community Fund	650	238	(888)	—	—
Together Initiative	1,073	—	(653)	—	420
D Coombes Birthday Fundraiser	3,178	—	(3,178)	—	—
Nikita's Climb Up Roseberry Topping Co-op Community Fund Grant	—	1,145	(772)	—	373
	—	1,065	(780)	—	285
	—	1,308	—	—	1,308
Total	9,133	3,756	(8,833)	—	4,056

Purposes of restricted funds

RDA National Championships funding - Provided as contributions towards costs relating to the RDA National Championships.

MBC IPC Grant - Provided for Covid-secure measures for the return of SVP day service provision. The grant was expensed on a hand wash sink and three riding hats.

BHS Hardship Fund Grants - Provided as contributions towards the costs of maintaining the wellbeing of horses and ponies. It is for the costs of feed, bedding, farrier and veterinary costs during Covid-19.

MBC Community Grant Fund - Provided as contributions towards the cost of purchasing gardening equipment.

Toyota Parasports Grant - Provided as contributions towards the costs of freelance instructors.

Arnold Clarke Community Fund - Provided as contributions towards the purchase of riding equipment.

Together Initiative - Provided as contributions towards volunteering, including training volunteers.

There are new restricted funds introduced this year for D Coombes Birthday Fundraiser, Nikita's Climb Up Roseberry Topping and Co-op Community Fund Grant.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

22. Analysis of charitable funds *(continued)*

Endowment funds

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 20 24 £
Facility Construction Fund 1998	(566,921)	—	29,325	—	(537,596)

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 20 23 £
Facility Construction Fund 1998	(596,246)	—	29,325	—	(566,921)

Monies were received during previous years by way of funding from the Lottery Sports Fund, the Foundation for the Sports and Arts and other donations in connection with the construction and equipping of a purpose built riding centre and this is regarded as a specific restricted project.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Tangible fixed assets	630	—	537,596	538,226
Current assets	107,701	4,056	—	111,757
Creditors less than 1 year	(34,688)	—	—	(34,688)
Net assets	73,643	4,056	537,596	615,295

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	473	—	566,921	567,394
Current assets	118,722	9,133	—	127,855
Creditors less than 1 year	(9,419)	—	—	(9,419)
Net assets	109,776	9,133	566,921	685,830

THE R.D.A. CENTRE IN CLEVELAND LIMITED

England & Wales - Charity number 1062577

Accounts

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2023

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2023

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 August 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

Registered charity name The R.D.A. Centre In Cleveland Limited

Charity registration number 1062577

Company registration number 03340120

Principal office and registered office The Unicorn Centre
Stainton Way
Hemlington
Middlesbrough
TS8 9LX

The trustees

J M Elphee	
I N Scrutton	
S Gaffney	
J Northend	
C J Preston	(Resigned 21 February 2023)
P White	
J Rubin	
G M Toulouse	(Resigned 16 May 2023)
J A Jackson	(Appointed 16 May 2023)
	(Served from 16 May 2023 to 14 February 2024)
M S Mitchell	

Independent examiner Graeme R Boagey BA, FCA, CTA
Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

Structure, governance and management

The charity is constituted as a company, limited by guarantee, and is therefore governed by its memorandum and articles of association. The company does not have a share capital and the liability of each member is limited to £1 in the event of a winding up. The principal activity of the company is to provide for the relief of disabled persons by the provision or assistance in the provision of facilities for riding and other associated activities to further the objects of the Riding for the Disabled Association. The charity proposes to achieve its objective by providing, managing and operating a riding centre at Stainton Way, Hemlington.

The company is registered as a charity and its charity number is 1062577.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2023

Objectives and activities

In order to meet its objectives as part of the Riding for the Disabled Association group, the charity carries out a number of different activities in the Tees Valley area including: providing a high standard of professional tuition for riders with disabilities; providing education and training towards nationally recognised qualifications to people with additional learning needs, and providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. We have begun a series of visits out to the community with our therapy pony. The Trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2023

Achievements and performance

Overview

We have continued to be challenged by the impact of the Covid pandemic however normal riding lessons resumed normally and during the year we welcomed more school groups, some to ride only, and others to do a combination of riding and pony care.

The Supported Volunteer Programme continued to expand, and more support staff were appointed to deliver the Asdam programme, and the extra support the supported volunteers required. Many thanks to the SV support staff and trustees who help to run this programme.

Our essential independent volunteering programme continues successfully and is coordinated by our volunteer coordinator. We need to continue to make best use of our volunteers and to look at new ways to attract more, possibly younger, volunteers as there will be an inevitable turnover in numbers. Thank you.

The Board of Trustees are very appreciative of the commitment that the staff team put in to ensure the successful day to day running of the Centre and the welfare of our horses and ponies.

The Board of Trustees have also worked tirelessly to work with our staff team to ensure they are supported, and they have also taken a more active role in the delivery and management of many of our objectives. The Trustees' areas of expertise have been harnessed and used in a way that will ensure a new way of working for the future and benefit of the Centre. Two of our Trustees retired during the accounting year and two new trustees were appointed. Their skills were quickly identified and utilised for the benefit of our Centre. The board members work very hard behind the scenes and spend many long hours ensuring we comply and achieve our objectives. Thank you to all of them.

The financial impact of Covid has still had an impact on our services and we have continued to look at a streamlined business model to create a financially sustainable future with a focus on the priority areas of growth in lessons, expanding our volunteer programme and the Supported Volunteers programme.

The Centre staff and Trustees continue to implement a rolling review of all the Centre's policies in line with current legislation.

Staffing

With the loss of our long-term full-time Centre manager, it was decided to change the senior role into two part time roles. An Equine Operations manager and a Business Development manager. We successfully appointed into the equine role but due to administrative problems we were unable to appoint the business development manager. Our new Equine manager worked hard to establish new ideas and her routine into the yard. The yard team was reviewed as was the office team. We gained some new staff and sadly lost some too.

All our horses are cared for expertly by the Centre staff solely for our participants' benefit. The Trustees are particularly appreciative of the hard work and dedication shown by all staff and wish to thank everyone for their efforts.

Qualifications to deliver Training

The Centre has again maintained a very high general standard of qualifications. Three staff achieved their RDA coaching qualifications and BHS qualifications were also achieved. Others maintained their qualifications. All staff continue to take part in a series of training sessions and CPD events including First Aid and Safeguarding.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2023

Safeguarding

The Centre continued with safeguarding as part of the induction process for all volunteers and the roll-out of three yearly disclosure renewals for volunteers. The Safeguarding policy and procedures are reviewed and updated regularly with all staff and Trustees.

British Dressage

We continue to operate a once monthly BD Quest competition. This event is very popular and is run very efficiently by staff and volunteers.

Volunteers

We recognise the importance of our team of volunteers and continue to appreciate their support. We try to organise a varied training programme to facilitate their development. We used the big Help Out day to encourage new volunteers and facilitate some refresher training for our existing volunteers.

Supported Volunteers

Our Supported Volunteer Programme allows young disabled people to access volunteering under guidance from Support Workers who are funded by the programme. We really appreciate their support and enthusiasm. Our Trustees and staff continue to commit to and participate in the efficient running of the programme and the increased involvement of Trustees has been particularly appreciated and enjoyed by both participants and Trustees alike. The programme for the supported volunteers is very varied with horse care, yard work, riding, sewing, painting, project work and Asdan delivery. Their Christmas family afternoon where friends and family came along to enjoy a riding display and then lunch was very much enjoyed by all. Manning the RDA tent at Bramham always provides a highlight for the year.

Horses

Our Centre maintains a reduced stable of horses and ponies. Their changing needs have been kept under close review. They represent the core of our business, and their welfare is paramount. Hambleton Equine Group took over our equine care and we really appreciate the amazing role they play in maintaining our equine team's health. We continue to follow RDA and BHS guidance regarding the vaccination programmes. All disease precautions and biosecurity tightened in the event of any equine disease outbreaks. We retired some horses and acquired new ones. We bought a therapy pony Acer, a miniature Shetland to provide therapy services to add to our services. His visits to the community are highly appreciated. He has already visited schools and care homes and is a regular visitor to our tea with a pony session.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

Participants (Riders)

Riders are our core, and we continue to welcome riders back and work to encourage new riders to join us. New rider applications are managed via Assessments and then the riders are fitted into slots where available.

Blackberry (Mechanical Horse)

Our riding horse simulator "Blackberry" continues to be a valued resource particularly in assessing riders before returning to lessons or offering lessons to riders who cannot ride on our horses for whatever reason.

Tea with a Pony

These sessions operate monthly for people living with Dementia or similar conditions. They are incredibly rewarding to all involved and demonstrate the beneficial effect of equine therapy. Delicious tea and cake help too! We were once again certificated as being Dementia Aware.

Rainbows/Brownies

We have welcomed groups of Rainbows and Brownies to meet the ponies and learn some pony care.

Complexities of excess weight

We welcomed a group of children to evening sessions to work in hand with our ponies. Unfortunately, funding ran out for this group after a term of activity.

Fundraising

The Centre charges fees for its services delivering lessons to our participants but these are kept as low as possible to reflect the charitable nature of the Centre's work. This however is not sufficient to maintain the business completely and we rely upon the generosity of individuals and grant making bodies to allow us to continue in the efficient running of the Centre and the pursuit of projects. Smaller events take place throughout the year with our bigger fund-raising activities including the Dog show, Pony Rides to Santa, Unicorn Day, A "Meet the Artist" evening in the gardens of Worsall Hall. A wide range of online fundraising campaigns and events organised by our supporters. Some of these were helpfully match-funded by Barclays.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2023

Financial review

The impact of the Covid pandemic is very serious and will be ongoing. It has facilitated reflection on the Centre's business model and its shortcomings with the clear and inevitable outcome that the Centre will require a considerable period of time to become financially stable and viable. New innovative approaches will be needed as well as a positive business case for all future proposals.

The charity's incoming resources consisted mainly of income from charitable activities, which shows a increase compared to the previous 12 month period.

The Endowment Fund (Facility Construction Fund 1998) deficit reflects the high incidence of depreciation and amortisation charged in respect of endowment fund assets.

The balance sheet shows aggregate reserves of £685,830 with £566,921 of the reserves being held in the endowment funds, notably the substantial investment in the leasehold premises of the charity. The Unrestricted fund shows a loss for the year of £54,852.

The unrestricted/general fund has reserves of £109,776 at 31 August 2023.

The Restricted funds shows a loss of £22,907.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 10 May 2024 and signed on behalf of the board of trustees by:

J Rubin
Director

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of The R.D.A. Centre In Cleveland Limited ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Graeme R Boagey BA, FCA, CTA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

10 May 2024

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2023

		2023				2022
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
Income and endowments						
Donations and legacies	5	29,285	5,000	—	34,285	47,385
Charitable activities	6	151,703	—	—	151,703	125,766
Other trading activities	7	17,491	—	—	17,491	19,263
Investment income	8	1,120	—	—	1,120	—
Total income		<u>199,599</u>	<u>5,000</u>	<u>—</u>	<u>204,599</u>	<u>192,414</u>
Expenditure						
Expenditure on raising funds:						
Costs of other trading activities	9	1,841	110	—	1,951	3,458
Expenditure on charitable activities	10,11	<u>259,436</u>	<u>20,971</u>	<u>29,325</u>	<u>309,732</u>	<u>255,403</u>
Total expenditure		<u>261,277</u>	<u>21,081</u>	<u>29,325</u>	<u>311,683</u>	<u>258,861</u>
Net expenditure		<u>(61,678)</u>	<u>(16,081)</u>	<u>(29,325)</u>	<u>(107,084)</u>	<u>(66,447)</u>
Transfers between funds		6,826	(6,826)	—	—	—
Net movement in funds		<u>(54,852)</u>	<u>(22,907)</u>	<u>(29,325)</u>	<u>(107,084)</u>	<u>(66,447)</u>
Reconciliation of funds						
Total funds brought forward		<u>164,628</u>	<u>32,040</u>	<u>596,246</u>	<u>792,914</u>	<u>859,361</u>
Total funds carried forward		<u>109,776</u>	<u>9,133</u>	<u>566,921</u>	<u>685,830</u>	<u>792,914</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet

31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	17	567,394	596,876
Current assets			
Stocks	18	18,700	17,683
Debtors	19	5,037	5,714
Cash at bank and in hand		104,118	197,564
		<u>127,855</u>	<u>220,961</u>
Creditors: amounts falling due within one year	20	<u>9,419</u>	<u>24,923</u>
Net current assets		<u>118,436</u>	<u>196,038</u>
Total assets less current liabilities		<u>685,830</u>	<u>792,914</u>
Net assets		<u>685,830</u>	<u>792,914</u>
Funds of the charity			
Endowment funds		566,921	596,246
Restricted funds		9,133	32,040
Unrestricted funds		<u>109,776</u>	<u>164,628</u>
Total charity funds	23	<u>685,830</u>	<u>792,914</u>

For the year ending 31 August 2023 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.

The notes on pages 11 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2023

These financial statements were approved by the board of trustees and authorised for issue on 10 May 2024, and are signed on behalf of the board by:

J Rubin
Trustee

The notes on pages 11 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Unicorn Centre, Stainton Way, Hemlington, Middlesbrough, TS8 9LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Straight line over 50 years
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The R.D.A. Centre In Cleveland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Sundry donations	28,515	5,000	33,515
Rural Payments Agency	770	—	770
	<u>29,285</u>	<u>5,000</u>	<u>34,285</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Sundry donations	10,400	34,387	44,787
Rural Payments Agency	2,598	—	2,598
	<u>12,998</u>	<u>34,387</u>	<u>47,385</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Participants lessons	67,827	67,827	53,049	53,049
Supported volunteers programme	82,974	82,974	72,717	72,717
Access to work scheme	902	902	—	—
	<u>151,703</u>	<u>151,703</u>	<u>125,766</u>	<u>125,766</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	16,136	16,136	16,525	16,525
Facilities hire	1,330	1,330	575	575
Sale of sundry goods	25	25	1,419	1,419
Furlough income	—	—	744	744
	<u>17,491</u>	<u>17,491</u>	<u>19,263</u>	<u>19,263</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,120	1,120	—	—

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising costs	<u>1,841</u>	<u>110</u>	<u>1,951</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

9. Costs of other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising costs	<u>1,269</u>	<u>2,189</u>	<u>3,458</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Lessons and training	115,968	20,773	29,325	166,066
Support costs	<u>143,468</u>	<u>198</u>	<u>—</u>	<u>143,666</u>
	<u>259,436</u>	<u>20,971</u>	<u>29,325</u>	<u>309,732</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Lessons and training	104,265	33,167	29,325	166,757
Support costs	<u>88,646</u>	<u>—</u>	<u>—</u>	<u>88,646</u>
	<u>192,911</u>	<u>33,167</u>	<u>29,325</u>	<u>255,403</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2023 £	Total fund 2022 £
Lessons and training	166,066	26,313	192,379	190,848
Governance costs	<u>—</u>	<u>117,353</u>	<u>117,353</u>	<u>64,555</u>
	<u>166,066</u>	<u>143,666</u>	<u>309,732</u>	<u>255,403</u>

12. Analysis of support costs

	Governance costs £	Total 2023 £	Total 2022 £
General office expenses	3,878	3,878	2,092
Staff costs	106,551	106,551	55,739
Accountancy, legal and professional fees	5,879	5,879	6,214
Advertising	378	378	69
Bank charges	<u>667</u>	<u>667</u>	<u>441</u>
	<u>117,353</u>	<u>117,353</u>	<u>64,555</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>29,482</u>	<u>29,535</u>

14. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>2,880</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	159,571	124,975
Employer contributions to pension plans	<u>424</u>	<u>918</u>
	<u>159,995</u>	<u>125,893</u>

The average head count of employees during the year was 21 (2022: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Trustees	9	8
Staff	<u>12</u>	<u>11</u>
	<u>21</u>	<u>19</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2022 and 31 August 2023	<u>1,466,227</u>	<u>32,349</u>	<u>1,498,576</u>
Depreciation			
At 1 September 2022	869,981	31,719	901,700
Charge for the year	<u>29,325</u>	<u>157</u>	<u>29,482</u>
At 31 August 2023	<u>899,306</u>	<u>31,876</u>	<u>931,182</u>
Carrying amount			
At 31 August 2023	<u>566,921</u>	<u>473</u>	<u>567,394</u>
At 31 August 2022	<u>596,246</u>	<u>630</u>	<u>596,876</u>

18. Stocks

	2023 £	2022 £
Horses	<u>18,700</u>	<u>17,683</u>

19. Debtors

	2023 £	2022 £
Trade debtors	3,349	4,293
Prepayments and accrued income	<u>1,688</u>	<u>1,421</u>
	<u>5,037</u>	<u>5,714</u>

20. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	5,662	17,931
Accruals and deferred income	3,010	3,185
Social security and other taxes	259	1,996
Other creditors	<u>488</u>	<u>1,811</u>
	<u>9,419</u>	<u>24,923</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

21. Deferred income

	2023 £	2022 £
Amount deferred in year	—	295

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £424 (2022: £918).

23. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 20 23 £
General funds	164,628	199,599	(261,277)	6,826	109,776

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 20 22 £
General funds	200,766	158,027	(194,180)	15	164,628

The general fund represents the income received and expenditure incurred in providing the services and activities of the charity.

Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 20 23 £
Restricted Funds	32,040	5,000	(21,081)	(6,826)	9,133

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 20 22 £
Restricted Funds	33,024	34,387	(35,356)	(15)	32,040

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

23. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
RDA National Championship	3,042	–	–	–	3,042
MBC Infection Control Grant	7,070	–	–	(6,826)	244
BHS Covid Grant	800	–	–	–	800
MBC Community Grant Fund Sustainability Capacity	9,370	–	(9,370)	–	–
Sir Peter O'Sullivan Charitable Trust	6,200	–	(6,200)	–	–
MBC Community Grant Fund Small Grant	182	–	(36)	–	146
MGL Foundation Trust	500	–	(500)	–	–
Toyota Parasports Grant	2,730	–	(2,080)	–	650
Arena Resurfacing Grant	646	–	(646)	–	–
Arnold Clarke Community Fund	1,500	–	(427)	–	1,073
Together Initiative	–	5,000	(1,822)	–	3,178
Total	<u>32,040</u>	<u>5,000</u>	<u>(21,081)</u>	<u>(6,826)</u>	<u>9,133</u>

Purposes of restricted funds

RDA National Championships funding - Provided as contributions towards costs relating to the RDA National Championships.

MBC IPC Grant - Provided for Covid-secure measures for the return of SVP day service provision. The grant was expended on a hand wash sink and three riding hats.

BHS Hardship Fund Grants - Provided as contributions towards the costs of maintaining the wellbeing of horses and ponies. It is for the costs of feed, bedding, farrier and veterinary costs during Covid-19.

MBC Community Grant Fund Sustainability Capacity - Provided as contributions towards the costs of a riding coach and equine safe sanitiser.

Sir Peter O'Sullivan Charitable Trust - Provided as contributions to purchase two new horses as well as contributing towards costs relating to the general upkeep of the horses.

MBC Community Grant Fund - Provided as contributions towards the cost of purchasing gardening equipment.

MGL Foundation Trust - Provided as contributions towards the purchasing of yard tools and equipment.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

23. Analysis of charitable funds *(continued)*

Toyota Parasports Grant - Provided as contributions towards the costs of freelance instructors.

Middlesbrough Council Grant - Provided as contributions towards the resurfacing of the Arena.

Arnold Clarke Community Fund - Provided as contributions towards the purchase of riding equipment.

Together Initiative - Provided as contributions towards volunteering, including training volunteers.

Endowment funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 20 23 £
Facility Construction Fund 1998	(596,246)	—	29,325	—	(566,921)

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 20 22 £
Facility Construction Fund 1998	(625,571)	—	29,325	—	(596,246)

Monies were received during previous years by way of funding from the Lottery Sports Fund, the Foundation for the Sports and Arts and other donations in connection with the construction and equipping of a purpose built riding centre and this is regarded as a specific restricted project.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	473	—	566,921	567,394
Current assets	118,722	9,133	—	127,855
Creditors less than 1 year	(9,419)	—	—	(9,419)
Net assets	<u>109,776</u>	<u>9,133</u>	<u>566,921</u>	<u>685,830</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	630	—	596,246	596,876
Current assets	188,921	32,040	—	220,961
Creditors less than 1 year	(24,923)	—	—	(24,923)
Net assets	<u>164,628</u>	<u>32,040</u>	<u>596,246</u>	<u>792,914</u>

THE R.D.A. CENTRE IN CLEVELAND LIMITED

England & Wales - Charity number 1062577

Accounts

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 August 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2022.

Reference and administrative details

Registered charity name The R.D.A. Centre In Cleveland Limited

Charity registration number 1062577

Company registration number 03340120

Principal office and registered office The Unicorn Centre
Stainton Way
Hemlington
Middlesbrough
TS8 9LX

The trustees

J M Elphee
I N Scrutton
S Gaffney
J Northend
C J Preston (Resigned 21 February 2023)
P White
J Rubin
G M Toulouse

Independent examiner Graeme R Boagey BA, FCA, CTA
Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

Structure, governance and management

The charity is constituted as a company, limited by guarantee, and is therefore governed by its memorandum and articles of association. The company does not have a share capital and the liability of each member is limited to £1 in the event of a winding up. The principal activity of the company is to provide for the relief of disabled persons by the provision or assistance in the provision of facilities for riding and other associated activities to further the objects of the Riding for the Disabled Association. The charity proposes to achieve its objective by providing, managing and operating a riding centre at Stainton Way, Hemlington.

The company is registered as a charity and its charity number is 1062577.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

Objectives and activities

In order to meet its objectives as part of the Riding for the Disabled Association group, the charity carries out a number of different activities in the Tees Valley area including: Providing a high standard of professional tuition for riders with disabilities; Providing education and training towards nationally recognised qualifications to people with additional learning needs, disabilities and also for those who are non-disabled; Providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

Achievements and performance

Overview

The bubbles have burst however we continue to be challenged by the impact of Covid. Pre Covid the Centre was delivering an average of 51 lessons per week however pandemic infections and government legislation considerably reduced this. We are slowly returning to more normal activity but still looking at the number of lessons increasing by minutes. Work is progressing to contact participants and to map out their future engagement with us. The virus continues to circulate and the impact on our return to anything like normal activity is severely affected. The vulnerability of our participants and the supported volunteers is having a considerable impact on their confidence to return. Staff absences due to Covid continue and need to be managed within the existing staffing team, often with the support of Trustees stepping in. Our supported volunteer programme has resumed activity on site with volunteers being supported off site when necessary. Our aim is to increase the numbers of supported volunteers with a subsequent increase in support staff. We need to continue to make best use of our volunteers and to look at new ways to attract more, possibly younger, volunteers.

The Board of Trustees are very appreciative of the considerable amount of work undertaken by the Centre Manager and her team to ensure that the Centre continues to flourish and the equine team are well looked after. The welfare of our horses and ponies is paramount as they form the backbone of our service. Staff changes during the year have had an impact and new positions have been filled in line with a review of staffing positions. The Board of Trustees have also worked tirelessly to work with our staff team to ensure they are supported and have also they have taken a more active role in the delivery and management of many of our objectives during these challenging times. The Trustees' areas of expertise have been harnessed and used in a way that will ensure a new way of working for the future and benefit of the Centre. The financial impact has been very serious and a considerable body of work has been undertaken by every member of the Board of Trustees to mitigate the effect of the income loss. The emphasis has to be on an increased delivery of lessons, improving and increasing our independent volunteering programme and increasing and expanding our supported volunteering programme. The Centre staff and Trustees continue to implement a rolling review of all the Centre's policies in line with current legislation.

Staffing

Our yard team have worked tirelessly to look after our horses and continue the re-fitting programme to bring them back into work. Our HR company Aventure, continued to provide us with advice which was invaluable particularly in managing recruitment and staff changes. All our horses are cared for expertly by the Centre staff solely for our participants' benefit. The Trustees are particularly appreciative of the hard work and dedication shown by all staff and wish to thank everyone for their efforts. In November our Centre manager informed us that she had been offered a job with another Charity so work was undertaken to work with her and the rest of the staff team to enable the transition to be as seamless as possible. She had been with us since the Centre had opened so there was a certain amount of concern among some staff members, but they were well supported throughout by JR and JN. Consultations were carried out with staff and plans were made for the future alongside ensuring all the appropriate information and knowledge was picked up during handover. New contracts were issued to staff and the updated Staff Handbook was redistributed. It was decided to split the Centre Manager role into two part time posts. A part time Equine Operations Manager, who was appointed and began work in July. A part time Business and Development manager who was appointed however due to problems within the DBS service this post was never filled. The senior staff members were also appointed into new roles with the new Training and Events manager given the occupancy of the bungalow along with some caretaking duties.

Qualifications to deliver Training

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

The Centre has again maintained a very high general standard of qualifications. Staff achieved various RDA and BHS qualifications and others maintained their qualifications. All staff continue to take part in a series of training sessions and CPD events including First Aid and Safeguarding.

Safeguarding

The Centre continued with safeguarding as part of the induction process for all volunteers and the roll-out of three yearly disclosure renewals for volunteers. The Safeguarding and Prevent Duty policy and procedures are reviewed and updated regularly with all staff and Trustees completing Safeguarding training as required.

Diploma programme

The end of the Middlesbrough College contract was marked in September with the diploma reconciliation.

Volunteers

We recognise the importance of our team of volunteers and continue to appreciate their support. We try to organise a varied training programme to facilitate their development. All volunteers attending the Centre are given an induction in health and safety, safeguarding and practical training.

Supported Volunteers

Our Supported Volunteer Programme allows young disabled people to access volunteering under guidance from Support Workers, funded by the programme, and Trustees, and we really appreciate their support and enthusiasm. Our Trustees and staff continue to commit to and participate in the efficient running of the programme and the increased involvement of Trustees has been particularly appreciated and enjoyed by both participants and Trustees alike.

Premises

Our Middlesbrough Council Riding School Inspection was carried out on 11.4.2022 and we were approved once again for the next three years. The BHS inspection was arranged for 21.10.2022. The bungalow required some renovation work before the new member of staff moved in. This was completed by various contractors who were well supported by trustees and the manager and her partner. Thank you to everyone involved. A new arena surface was laid in August, a new outdoor classroom built and a new muck heap constructed in line with health and safety regulations.

Horses

Our Centre maintains a team of amazing horses and ponies. Their changing needs have been kept under close review. They represent the core capacity of our business, and their welfare is paramount. We continue to follow RDA and BHS guidance regarding the vaccination programmes. All disease precautions and biosecurity tightened in the event of any equine disease outbreak. We continue to source suitable equines and through the year have had a number of new horses/ponies on trial some of whom have been found suitable however some have not been suitable for the very demanding roles we place on them. It is a continuing challenge to source suitable horses/ponies and we are continually vigilant to hear about new possibilities. Stokesley vets informed us they were retiring from large animal practice. Hambleton Equine stepped in to help us and offered us a very generous charity package. They have continued to provide us with a very high level of care.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

Achievements and performance *(continued)*

Participants (Riders)

Riders slowly returned as precautions lifted and tactile sessions were begun for those not yet ready for riding. Our waiting list was carefully monitored, and a lot of work was done to ensure the smooth transition of riders back into the saddle. Lesson prices were reviewed and increased in line with the rise in the Living Wage. Our riding horse simulator "Blackberry" was invaluable in assessing riders before returning to lessons or offering lessons to riders who cannot ride on our horses for whatever reason. BD dressage, Quest and unaffiliated dressage resumed. Pony club membership was paused with the plan to resurrect this in the next two years.

Tea with a Pony

These monthly sessions continued. They are incredibly rewarding to all involved and demonstrate the beneficial effect of Equine Therapy. Delicious tea and cake help too!

Fundraising

The Centre charges fees for its services delivering lessons to our participants but these are kept as low as possible to reflect the charitable nature of the Centre's work. This however is not sufficient to maintain the business completely and we rely upon the generosity of individuals and grant making bodies to allow us to continue in the efficient running of the Centre and the pursuit of particular projects. Government and RDA support grants and other successful grant applications have all supported core costs. Cash donations continued, along with offers of equine equipment, horse sponsorship and PPE equipment and supplies. A wide range of online fundraising campaigns and events organised by our supporters. Some of these were helpfully match-funded by Barclays. The Christmas fair and raffle were particularly successful and enjoyed by all. "Meet the Artist" event in Worsall was well supported and raised more much needed funding. Our annual dog show was resumed in September. This was a fun event with our canine friends now taking priority over the equines. Again, adding much needed funding. Thank you to everyone who in some way organised, attended or supported our Centre.

Board

The Trustees continue to work tirelessly to support the Centre and my thanks go to them all for their efforts and support.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

Financial review

The impact of the Covid pandemic is very serious and will be ongoing. It has facilitated reflection on the Centre's business model and its shortcomings with the clear and inevitable outcome that the Centre will require a considerable period of time to become financially stable and viable. New innovative approaches will be needed as well as a positive business case for all future proposals.

The charity's incoming resources consisted mainly of income from charitable activities, which shows a decrease compared to the previous 12 month period.

The Endowment Fund (Facility Construction Fund 1998) deficit reflects the high incidence of depreciation and amortisation charged in respect of endowment fund assets.

The balance sheet shows aggregate reserves of £798,714 with £596,246 of the reserves being held in the endowment funds, notably the substantial investment in the leasehold premises of the charity. The Unrestricted fund shows a loss for the year of £36,138.

The unrestricted/general fund has reserves of £164,628 at 31 August 2022.

The Restricted funds shows a profit of £4,816.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 5 May 2023 and signed on behalf of the board of trustees by:

J Rubin
Director

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of The R.D.A. Centre In Cleveland Limited ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Graeme R Boagey BA, FCA, CTA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

9 May 2023

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	5	12,998	34,387	—	47,385
Charitable activities	6	125,766	—	—	125,766
Other trading activities	7	19,263	—	—	19,263
Total income		<u>158,027</u>	<u>34,387</u>	<u>—</u>	<u>192,414</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	1,269	2,189	—	3,458
Expenditure on charitable activities	10,11	192,911	33,167	29,325	255,403
Total expenditure		<u>194,180</u>	<u>35,356</u>	<u>29,325</u>	<u>258,861</u>
Net expenditure		<u>(36,153)</u>	<u>(969)</u>	<u>(29,325)</u>	<u>(66,447)</u>
Transfers between funds		15	(15)	—	—
Net movement in funds		<u>(36,138)</u>	<u>(984)</u>	<u>(29,325)</u>	<u>(66,447)</u>
Reconciliation of funds					
Total funds brought forward		200,766	33,024	625,571	859,361
Total funds carried forward		<u>164,628</u>	<u>32,040</u>	<u>596,246</u>	<u>859,361</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet

31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	596,876	626,411
Current assets			
Stocks	18	17,683	17,900
Debtors	19	5,714	8,809
Cash at bank and in hand		197,564	217,622
		<u>220,961</u>	<u>244,331</u>
Creditors: amounts falling due within one year	20	24,923	11,381
Net current assets		<u>196,038</u>	<u>232,950</u>
Total assets less current liabilities		<u>792,914</u>	<u>859,361</u>
Net assets		<u><u>792,914</u></u>	<u><u>859,361</u></u>
Funds of the charity			
Endowment funds		596,246	625,571
Restricted funds		32,040	33,024
Unrestricted funds		<u>164,628</u>	<u>200,766</u>
Total charity funds	23	<u><u>792,914</u></u>	<u><u>859,361</u></u>

For the year ending 31 August 2022 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.

The notes on pages 11 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2022

These financial statements were approved by the board of trustees and authorised for issue on 5 May 2023, and are signed on behalf of the board by:

J Rubin
Trustee

The notes on pages 11 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Unicorn Centre, Stainton Way, Hemlington, Middlesbrough, TS8 9LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Straight line over 50 years
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The R.D.A. Centre In Cleveland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Sundry donations	10,400	34,387	44,787
Rural Payments Agency	2,598	—	2,598
	<u>12,998</u>	<u>34,387</u>	<u>47,385</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Sundry donations	18,055	29,071	47,126
Rural Payments Agency	1,927	—	1,927
	<u>19,982</u>	<u>29,071</u>	<u>49,053</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Participants lessons	53,049	53,049	27,595	27,595
Student training income	—	—	40,154	40,154
Supported volunteers programme	72,717	72,717	56,210	56,210
	<u>125,766</u>	<u>125,766</u>	<u>123,959</u>	<u>123,959</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	16,525	—	16,525
Facilities hire	575	—	575
Sale of sundry goods	1,419	—	1,419
Furlough income	744	—	744
Covid-19 income	—	—	—
	<u>19,263</u>	<u>—</u>	<u>19,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	14,727	—	14,727
Facilities hire	296	—	296
Sale of sundry goods	911	—	911
Furlough income	23,909	—	23,909
Covid-19 income	12,000	2,600	14,600
	<u>51,843</u>	<u>2,600</u>	<u>54,443</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

8. Covid-19 income analysis

Covid-19 income consists of the following:

	2022 £	2021 £
BHS Hardship Fund Grants	—	1,600
RDA Covid-19 Grant	—	1,000
MBC Covid-19 Restart Grant	—	12,000
	<u>—</u>	<u>14,600</u>

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising costs	<u>1,269</u>	<u>2,189</u>	<u>3,458</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising costs	<u>(1,551)</u>	<u>2,259</u>	<u>708</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Lessons and training	104,265	33,167	29,325	166,757
Support costs	<u>88,646</u>	<u>—</u>	<u>—</u>	<u>88,646</u>
	<u>192,911</u>	<u>33,167</u>	<u>29,325</u>	<u>255,403</u>
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Lessons and training	144,556	14,012	29,325	187,893
Support costs	<u>66,400</u>	<u>13</u>	<u>—</u>	<u>66,413</u>
	<u>210,956</u>	<u>14,025</u>	<u>29,325</u>	<u>254,306</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Lessons and training	166,757	24,091	190,848	206,971
Governance costs	—	64,555	64,555	47,335
	<u>166,757</u>	<u>88,646</u>	<u>255,403</u>	<u>254,306</u>

12. Analysis of support costs

	Governance costs £	Total 2022 £	Total 2021 £
General office expenses	2,092	2,092	1,832
Staff costs	55,739	55,739	38,176
Accountancy, legal and professional fees	6,214	6,214	5,535
Advertising	69	69	81
Bank charges	441	441	1,711
	<u>64,555</u>	<u>64,555</u>	<u>47,335</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>29,535</u>	<u>29,605</u>

14. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,880</u>	<u>2,520</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	124,975	151,057
Employer contributions to pension plans	918	1,649
	<u>125,893</u>	<u>152,706</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

15. Staff costs *(continued)*

The average head count of employees during the year was 19 (2021: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Trustees	8	8
Staff	11	12
	<u>19</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2021 and 31 August 2022	<u>1,466,227</u>	<u>32,349</u>	<u>1,498,576</u>
Depreciation			
At 1 September 2021	840,656	31,509	872,165
Charge for the year	29,325	210	29,535
At 31 August 2022	<u>869,981</u>	<u>31,719</u>	<u>901,700</u>
Carrying amount			
At 31 August 2022	<u>596,246</u>	<u>630</u>	<u>596,876</u>
At 31 August 2021	<u>625,571</u>	<u>840</u>	<u>626,411</u>

18. Stocks

	2022 £	2021 £
Horses	<u>17,683</u>	<u>17,900</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

19. Debtors

	2022	2021
	£	£
Trade debtors	4,293	1,662
Prepayments and accrued income	1,421	6,800
Other debtors	—	347
	<u>5,714</u>	<u>8,809</u>

20. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	17,931	3,740
Accruals and deferred income	3,185	2,530
Social security and other taxes	1,996	4,724
Other creditors	1,811	387
	<u>24,923</u>	<u>11,381</u>

21. Deferred income

	2022	2021
	£	£
Amount deferred in year	<u>295</u>	<u>—</u>

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £918 (2021: £1,649).

23. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
General funds	<u>200,766</u>	<u>158,027</u>	<u>(194,180)</u>	<u>15</u>	<u>164,628</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
General funds	<u>214,387</u>	<u>195,784</u>	<u>(209,405)</u>	<u>—</u>	<u>200,766</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

The general fund represents the income received and expenditure incurred in providing the services and activities of the charity.

Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
Restricted Funds	<u>33,024</u>	<u>34,387</u>	<u>(35,356)</u>	<u>(15)</u>	<u>32,040</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Restricted Funds	<u>17,637</u>	<u>31,671</u>	<u>(16,284)</u>	<u>—</u>	<u>33,024</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
RDA National Championship	3,042	—	—	—	3,042
MBC Infection Control Grant	244	6,826	—	—	7,070
Covid Community National Lottery Fund	1,555	—	(1,555)	—	—
BHS Covid Grant	800	—	—	—	800
RDA Covid-19 Grant	28	—	(28)	—	—
MBC Community Grant Fund Sustainability Capacity	9,370	—	—	—	9,370
Sir Peter O'Sullivan Charitable Trust	12,000	—	(5,800)	—	6,200
MBC Community Grant Fund	1,285	—	(103)	(1,000)	182
MGL Foundation Trust	500	—	—	—	500
Toyota Parasports Grant	4,200	—	(1,470)	—	2,730
Middlesbrough MIND	—	560	(560)	—	—
Teesside Charity Discretionary Grant	—	500	(500)	—	—
Dementia Grant	—	400	(400)	—	—
TV Comm Grant	—	—	(1,000)	1,000	—
Arena Resurfacing Grant	—	18,236	(17,590)	—	646
First Aid Grant	—	365	(365)	—	—
RDA Incorp Carriage	—	6,000	(5,985)	(15)	—
Arnold Clarke Community Fund	—	1,500	—	—	1,500
TOTAL	33,024	34,387	(35,356)	(15)	32,040

Purposes of restricted funds

National Championships funding - Provided as contributions towards costs relating to the RDA National Championships.

MBC IPC Grant - Provided for Covid-secure measures for the return of SVP day service provision. The grant was expensed on a hand wash sink and three riding hats.

Covid Community National Lottery Fund - Provided as contributions towards costs relating to laptops, mobile phones, salaries, PPE and cleaning during Covid-19.

BHS Hardship Fund Grants - Provided as contributions towards the costs of maintaining the

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

wellbeing of horses and ponies. It is for the costs of feed, bedding, farrier and veterinary costs during Covid-19.

RDA Covid-19 Grant - Provided as contributions towards the costs of field maintenance.

MBC Community Grant Fund Sustainability Capacity - Provided as contributions towards the costs of a riding coach and equine safe sanitiser.

Sir Peter O'Sullivan Charitable Trust - Provided as contributions to purchase two new horses as well as contributing towards costs relating to the general upkeep of the horses.

MBC Community Grant Fund - Provided as contributions towards the cost of purchasing gardening equipment.

Tees Valley Community Fund (Sophia Fund) - Provided as contributions towards the cost of the outdoor classroom project.

MGL Foundation Trust - Provided as contributions towards the purchasing of yard tools and equipment.

Toyota Parasports Grant - Provided as contributions towards the costs of freelance instructors.

Middlesbrough Mind - Provided as a contribution to the Dementia projects organised by the Charity.

The Teesside Charity Discretionary Grant - Provided as a contribution to deliver a Santa visit.

Dementia Grant - Provided as a contribution to deliver the 'Tea with a Pony' activity to customers.

Middlesbrough Council Grant - Provided as contributions towards the resurfacing of the Arena.

Catalyst Stockton Bursary - Provided as contributions towards First Aid training and supplies.

RDA Incorp Carriage - Provided as contributions towards the cost of the outdoor classroom project.

Arnold Clarke Community Fund - Provided as contributions towards the purchase of riding equipment.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

Endowment funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
Facility Construction Fund 1998	(625,571)	—	29,325	—	(596,246)

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Facility Construction Fund 1998	(654,896)	—	29,325	—	(625,571)

Monies were received during previous years by way of funding from the Lottery Sports Fund, the Foundation for the Sports and Arts and other donations in connection with the construction and equipping of a purpose built riding centre and this is regarded as a specific restricted project.

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	630	—	596,246	596,876
Current assets	188,921	32,040	—	220,961
Creditors less than 1 year	(24,923)	—	—	(24,923)
Net assets	164,628	32,040	596,246	792,914

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	840	—	625,571	626,411
Current assets	211,307	33,024	—	244,331
Creditors less than 1 year	(11,381)	—	—	(11,381)
Net assets	200,766	33,024	625,571	859,361

THE R.D.A. CENTRE IN CLEVELAND LIMITED

England & Wales - Charity number 1062577

Accounts

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2021

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2021.

Reference and administrative details

Registered charity name	The R.D.A. Centre In Cleveland Limited
Charity registration number	1062577
Company registration number	03340120
Principal office and registered office	The Unicorn Centre Stainton Way Hemlington Middlesbrough TS8 9LX

The trustees

J M Elphee
I N Scrutton
S Gaffney
J Northend
C J Preston
P White
J Rubin
G M Toulouse

Independent examiner	Graeme R Boagey BA, FCA, CTA Chipchase Manners 384 Linthorpe Road Middlesbrough TS5 6HA
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Structure, governance and management

The charity is constituted as a company, limited by guarantee, and is therefore governed by its memorandum and articles of association. The company does not have a share capital and the liability of each member is limited to £1 in the event of a winding up. The principal activity of the company is to provide for the relief of disabled persons by the provision or assistance in the provision of facilities for riding and other associated activities to further the objects of the Riding for the Disabled Association. The charity proposes to achieve its objective by providing, managing and operating a riding centre at Stainton Way, Hemlington.

The company is registered as a charity and its charity number is 1062577.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Objectives and activities

In order to meet its objectives as part of the Riding for the Disabled Association group, the charity carries out a number of different activities in the Tees Valley area including: Providing a high standard of professional tuition for riders with disabilities; Providing education and training towards nationally recognised qualifications to people with additional learning needs, disabilities and also for those who are non-disabled; Providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Achievements and performance

Overview

Once again we continued to be challenged, with the impact of Covid still being felt across the world. Pre Covid the Centre was delivering an average of 51 lessons per week however pandemic infections and government legislation considerably reduced this. The Middlesbrough College contract to deliver Diplomas in Work-Based Horse Care programmes continued in various forms throughout the academic year 2020/21. Once again, the Centre had to cease all its on-site charitable and educational activities. These were gradually reintroduced, but in a Covid-safe way, as restrictions were lifted. The year saw a tier system introduced across England in October 2020 with full lockdown from 31.10.21. On 2.12.21 we saw the reintroduction of the Tier system with the PM deciding to cancel Christmas on 19.12.21. On the 4.1.21 the next lockdown occurred with the roadmap out of lockdown introduced on 22.2.21. The 8.3.21 saw schools reopen with the rule of 6 introduced on 29.3.21. On the 12.4.21 we saw more restrictions being lifted with step 3 on 17.5.21 and step 4 on 21.6.21. Middlesbrough saw high levels of the virus and the impact of this was that participants and their families felt vulnerable and needed to be constantly updated and reassured we would open again when it was safe to do so. The Supported Volunteer Programme continued successfully, however the pandemic saw us re-assess this provision to enable us to deliver this in a Covid safe way with regular remote contact. With the support of staff and Trustees we were able to maintain our contact, albeit remotely sometimes, with our supported volunteers who were welcomed back when it was safe to do so. Our essential independent volunteering programme had maintained a good level until lockdown, and then made a small recoveries as restrictions were lifted. We need to continue to make best use of our volunteers and to look at new ways to attract more, possibly younger, volunteers as there will be an inevitable loss in numbers due to impact of the pandemic and their lack of contact with the Centre.

The Board of Trustees are very appreciative of the considerable amount of work undertaken by the Centre Manager and her team to ensure that Covid secure procedures and precautions were put in place to enable the Centre to safely operate within the limitations of the restrictions. Also their commitment to continue the successful day to day running of the Centre and the welfare of our horses and ponies. The Board of Trustees have also worked tirelessly to work with our staff team to ensure they are supported and have also taken a more active role in the delivery and management of many of our objectives during these challenging times. The Trustees' areas of expertise have been harnessed and used in a way that will ensure a new way of working for the future and benefit of the Centre. The effect of the pandemic has been profound, affecting participants, volunteers, learners, staff and Trustees in differing ways. The financial impact has been very serious and a considerable body of work has been undertaken by every member of the Board of Trustees to mitigate the effect of the income loss. We know these effects are projected to continue for some time and we will need to continue with our vigilance and commitment indefinitely. There is a clear understanding that the Centre cannot operate on the same trajectory going forward and a new streamlined business model is in preparation to create a financially sustainable future with a focus on the priority areas of growth in lessons and Supported Volunteers. The Centre staff and Trustees continue to implement a rolling review of all of the Centre's policies in line with current legislation.

Staffing

Our yard team who was on site worked tirelessly to look after our horses and start a refitting programme to bring them back into work. This has worked well. Our HR company continued to provide us with advice which was invaluable. Our dedicated team continue to run the Centre efficiently. Trustees continued to review staffing levels and careful consideration was given to following the ever-changing guidance of who could be furloughed whilst maintaining the limited operational needs of the Centre and care of horses. Pre pandemic the staff were delivering riding lessons over a six-day week with support for event / shows until lockdown. We followed the national guidance and where possible brought participants back into the centre outside at first until the indoor arena was recognised

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

as outdoor space. All our horses are cared for expertly by the Centre staff solely for our participants' benefit. The Trustees are particularly appreciative of the hard work and dedication shown by all staff in this unprecedented year and wish to thank everyone for their efforts.

Qualifications to deliver Training

The Centre has again maintained a very high general standard of qualifications. Staff achieved various RDA and BHS qualifications and others maintained their qualifications. We are a sub-contractor in partnership with Middlesbrough College for diploma delivery to our student learners. Delivery of the mandatory study programme for functional skills / GCSE English and Maths has continued for eligible learners. We have maintained the award of the Matrix Quality Standard for, not only, the diploma delivery but also for riding therapy and volunteering services. All staff continue to take part in a series of training sessions and CPD events including First Aid and Safeguarding.

Safeguarding

The Centre continued with safeguarding as part of the induction process for all volunteers and the roll-out of three yearly disclosure renewals for volunteers. The Safeguarding and Prevent Duty policy and procedures are reviewed and updated regularly with all staff and Trustees completed Safeguarding and Prevent Duty training as required.

Diploma programme

The City and Guilds Diploma in Work Based Horse Care programme continues successfully to offer Level 1 and 2 qualifications in Horse Care and Riding. DfE has announced that funding for this programme will no longer be funded from 1 August 2021. Trustees considered the consequences as part of its Aims for the future and decided not to recruit new learners from September 2020 but to focus on supporting those existing learners to allow them to complete their course. Possible alternative training provision will be explored for the future.

Volunteers

We recognise the importance of our team of volunteers and continue to appreciate their support. We try to organise a varied training programme to facilitate their development. All volunteers attending the Centre when Covid restrictions were eased took part in an updated induction process including a Covid Risk Assessment.

Supported Volunteers

Our Supported Volunteer Programme allows young disabled people to access volunteering under guidance from Support Workers, funded by the programme, and Trustees, and we really appreciate their support and enthusiasm. The programme continued throughout the year with a mix of limited attendance and online and telephone support from staff and Trustees. Our personal risk assessments for all supported volunteers were aligned with our Centres risk assessments and each supported volunteer was brought back as soon as it was safe to do so in line with the current guidance. Our Trustees and staff continue to commit to and participate in the efficient running of the programme and their increased involvement of Trustees has been particularly appreciated and enjoyed by both participants and Trustees alike.

Horses

Our Centre maintains a reduced stable of horses and ponies due to retirement and loss during the year. Their changing needs have been kept under close review. They represent the core capacity of our business and their welfare is paramount. Mr Tom Miller retired however the Stokesley Veterinary practice (and Tom in a consultant role) continue to provide us with an excellent service and their care is appreciated enormously. We continue to follow RDA and BHS guidance regarding the vaccination programmes. All disease precautions and biosecurity tightened in the event of any equine disease outbreaks.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Participants (Riders)

Riders gradually returned as restrictions were lifted and we continued, where allowed, to offer lessons in a Covid safe way. Social distancing was adhered to where we could, tack sanitised between lessons and hats quarantined. Lesson sizes were monitored depending on current restrictions. Lesson prices were reviewed and increased in line with the rise in the Living Wage. Our riding horse simulator "Blackberry" was used again once restrictions allowed and continued to be a valued resource particularly in assessing riders before returning to lessons or offering lessons to riders who cannot ride on our horses for whatever reason.

Tea with a Pony

We began pre pandemic to offer "Tea with a pony" sessions for people living with Dementia and their carers. This began very successfully pre pandemic and gradually as restrictions allowed us, we began these sessions again on site. They are incredibly rewarding to all involved and demonstrate the beneficial effect of Equine Therapy. Delicious tea and cake help too!

Fundraising

The Centre charges fees for its services delivering lessons to our participants but these are kept as low as possible to reflect the charitable nature of the Centre's work. This however is not sufficient to maintain the business completely and we rely upon the generosity of individuals and grant making bodies to allow us to continue in the efficient running of the Centre and the pursuit of particular projects. The cessation of all activities and the sporadic return to activity required a new approach to income generation to help mitigate substantial financial loss. Government and RDA support grants, other successful grant applications and the furlough scheme all supported core costs. Cash donations increased, along with offers of equine equipment, horse sponsorship and PPE equipment and supplies. A wide range of online fundraising campaigns and events organised by our supporters. Some of these were helpfully match-funded by Barclays.

Financial review

The impact of the Covid pandemic is very serious and will be ongoing. It has facilitated reflection on the Centre's business model and its shortcomings with the clear and inevitable outcome that the Centre will require a considerable period of time to become financially stable and viable. New innovative approaches will be needed as well as a positive business case for all future proposals.

The charity's incoming resources consisted mainly of income from charitable activities, which shows a decrease compared to the previous 12 month period.

The Endowment Fund (Facility Construction Fund 1998) deficit reflects the high incidence of depreciation and amortisation charged in respect of endowment fund assets.

The balance sheet shows aggregate reserves of £859,361 with £625,571 of the reserves being held in the endowment funds, notably the substantial investment in the leasehold premises of the charity. The Unrestricted fund shows a loss for the year of £13,621.

The unrestricted/general fund has reserves of £200,766 at 31 August 2021.

The Restricted funds shows a profit of £15,387.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2021

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 May 2022 and signed on behalf of the board of trustees by:

J Rubin
Director

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of The R.D.A. Centre In Cleveland Limited ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Graeme R Boagey BA, FCA, CTA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

23 May 2022

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2021

		2021				2020
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
Income and endowments						
Donations and legacies	4	19,982	29,071	—	49,053	45,418
Charitable activities	5	123,959	—	—	123,959	151,755
Other trading activities	6	51,843	2,600	—	54,443	135,825
Investment income	8	—	—	—	—	254
Total income		<u>195,784</u>	<u>31,671</u>	<u>—</u>	<u>227,455</u>	<u>333,252</u>
Expenditure						
Expenditure on raising funds:						
Costs of other trading activities	9	(1,551)	2,259	—	708	67,373
Expenditure on charitable activities	10,11	<u>210,956</u>	<u>14,025</u>	<u>29,325</u>	<u>254,306</u>	<u>305,562</u>
Total expenditure		<u>209,405</u>	<u>16,284</u>	<u>29,325</u>	<u>255,014</u>	<u>372,935</u>
Net expenditure and net movement in funds		<u>(13,621)</u>	<u>15,387</u>	<u>(29,325)</u>	<u>(27,559)</u>	<u>(39,683)</u>
Reconciliation of funds						
Total funds brought forward		<u>214,387</u>	<u>17,637</u>	<u>654,896</u>	<u>886,920</u>	<u>926,603</u>
Total funds carried forward		<u>200,766</u>	<u>33,024</u>	<u>625,571</u>	<u>859,361</u>	<u>886,920</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet

31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	626,411	656,016
Current assets			
Stocks	18	17,900	23,300
Debtors	19	8,809	23,671
Cash at bank and in hand		217,622	188,253
		<u>244,331</u>	<u>235,224</u>
Creditors: amounts falling due within one year	20	<u>11,381</u>	<u>4,320</u>
Net current assets		<u>232,950</u>	<u>230,904</u>
Total assets less current liabilities		<u>859,361</u>	<u>886,920</u>
Net assets		<u>859,361</u>	<u>886,920</u>
Funds of the charity			
Endowment funds		625,571	654,896
Restricted funds		33,024	17,637
Unrestricted funds		200,766	214,387
Total charity funds	22	<u>859,361</u>	<u>886,920</u>

For the year ending 31 August 2021 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.

The notes on pages 14 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2021

These financial statements were approved by the board of trustees and authorised for issue on 23 May 2022, and are signed on behalf of the board by:

J Rubin
Trustee

The notes on pages 14 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies

Year ended 31 August 2021

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 August 2021

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 August 2021

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Straight line over 50 years
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Unicorn Centre, Stainton Way, Hemlington, Middlesbrough, TS8 9LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Limited by guarantee

The R.D.A. Centre In Cleveland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Sundry donations	16,661	29,071	45,732
BT MyDonate/Virgin Money Giving	1,394	—	1,394
Rural Payments Agency	1,927	—	1,927
	<u>19,982</u>	<u>29,071</u>	<u>49,053</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Sundry donations	7,142	34,330	41,472
BT MyDonate/Virgin Money Giving	2,025	—	2,025
Rural Payments Agency	1,921	—	1,921
	<u>11,088</u>	<u>34,330</u>	<u>45,418</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Participants lessons	27,595	27,595	47,238	47,238
Student training income	40,154	40,154	46,212	46,212
Supported volunteers programme	56,210	56,210	58,305	58,305
	<u>123,959</u>	<u>123,959</u>	<u>151,755</u>	<u>151,755</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	14,727	—	14,727
Facilities hire	296	—	296
Sale of sundry goods	911	—	911
Furlough income	23,909	—	23,909
Covid-19 income	12,000	2,600	14,600
	<u>51,843</u>	<u>2,600</u>	<u>54,443</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	25,575	—	25,575
Facilities hire	668	—	668
Sale of sundry goods	995	—	995
Furlough income	30,357	—	30,357
Covid-19 income	62,220	16,010	78,230
	<u>119,815</u>	<u>16,010</u>	<u>135,825</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

7. Covid-19 income analysis

Covid-19 income consists of the following:

	2021 £	2020 £
Middlesbrough Council IPC Grant	—	409
The Sports Lottery Covid-19	—	5,000
Covid Community National Lottery Fund	—	9,351
BHS Hardship Fund Grants	1,600	1,250
Middlesbrough Council Covid-19 Grant	—	25,000
RDA UK Crisis and Resilience Grant	—	2,000
NFU Mutual Covid-19 Grant	—	3,164
Covid-19 Donations	—	32,056
RDA Covid-19 Grant	1,000	—
MBC Covid-19 Restart Grant	12,000	—
	<u>14,600</u>	<u>78,230</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>—</u>	<u>—</u>	<u>254</u>	<u>254</u>

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising costs	<u>(1,551)</u>	<u>2,259</u>	<u>708</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising costs	<u>3,488</u>	<u>63,885</u>	<u>67,373</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Lessons and training	144,556	14,012	29,325	187,893
Support costs	66,400	13	—	66,413
	<u>210,956</u>	<u>14,025</u>	<u>29,325</u>	<u>254,306</u>
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
Lessons and training	199,684	6,033	29,325	235,042
Support costs	70,520	—	—	70,520
	<u>270,204</u>	<u>6,033</u>	<u>29,325</u>	<u>305,562</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Lessons and training	187,893	19,078	206,971	253,475
Governance costs	—	47,335	47,335	52,087
	<u>187,893</u>	<u>66,413</u>	<u>254,306</u>	<u>305,562</u>

12. Analysis of support costs

	Governance costs £	Total 2021 £	Total 2020 £
General office expenses	1,832	1,832	2,656
Entertaining	—	—	227
Staff costs	38,176	38,176	42,144
Accountancy, legal and professional fees	5,535	5,535	4,760
Advertising	81	81	1,391
Bank charges	1,711	1,711	909
	<u>47,335</u>	<u>47,335</u>	<u>52,087</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>29,605</u>	<u>29,698</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

14. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,520</u>	<u>2,448</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	151,057	174,269
Employer contributions to pension plans	<u>1,649</u>	<u>1,578</u>
	<u>152,706</u>	<u>175,847</u>

The average head count of employees during the year was 20 (2020: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Trustees	8	8
Staff	<u>12</u>	<u>16</u>
	<u>20</u>	<u>24</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2020 and 31 August 2021	<u>1,466,227</u>	<u>32,349</u>	<u>1,498,576</u>
Depreciation			
At 1 September 2020	811,331	31,229	842,560
Charge for the year	29,325	280	29,605
At 31 August 2021	<u>840,656</u>	<u>31,509</u>	<u>872,165</u>
Carrying amount			
At 31 August 2021	<u>625,571</u>	<u>840</u>	<u>626,411</u>
At 31 August 2020	<u>654,896</u>	<u>1,120</u>	<u>656,016</u>

18. Stocks

	2021 £	2020 £
Horses	<u>17,900</u>	<u>23,300</u>

19. Debtors

	2021 £	2020 £
Trade debtors	1,662	1,191
Prepayments and accrued income	6,800	12,715
Other debtors	347	9,765
	<u>8,809</u>	<u>23,671</u>

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,740	1,429
Accruals and deferred income	2,530	2,458
Social security and other taxes	4,724	—
Other creditors	387	433
	<u>11,381</u>	<u>4,320</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,649 (2020: £1,578).

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
General funds	<u>214,387</u>	<u>195,784</u>	<u>(209,405)</u>	<u>—</u>	<u>200,766</u>

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
General funds	<u>209,531</u>	<u>282,912</u>	<u>(273,692)</u>	<u>(4,364)</u>	<u>214,387</u>

The general fund represents the income received and expenditure incurred in providing the services and activities of the charity.

Restricted funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
Restricted Funds	<u>17,637</u>	<u>31,671</u>	<u>(16,284)</u>	<u>—</u>	<u>33,024</u>

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
Restricted Funds	<u>32,851</u>	<u>50,340</u>	<u>(69,918)</u>	<u>4,364</u>	<u>17,637</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

22. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
RDA National Championship	3,042	–	–	3,042
MBC Infection Control Grant	244	–	–	244
The Sports Lottery	5,000	–	(5,000)	–
Covid Community National Lottery Fund	9,351	–	(7,794)	1,555
BHS Covid Grant	–	1,600	(800)	800
RDA Covid-19 Grant	–	1,000	(972)	28
MBC Community Grant Fund	–	9,536	(166)	9,370
Sustainability Capacity	–	12,000	–	12,000
Sir Peter O'Sullivan Charitable Trust	–	500	(500)	–
Middlesbrough/Teesside Philanthropic Society	–	1,335	(1,050)	285
MBC Community Grant Fund	–	1,000	–	1,000
Tees Valley Community Fund (Sophia Fund)	–	500	–	500
MGL Foundation Trust	–	4,200	–	4,200
Toyota Parasports Grant	–	–	–	–
TOTAL	17,637	31,671	(16,282)	33,024

Purposes of restricted funds

National Championships funding - Provided as contributions towards costs relating to the RDA National Championships.

MBC IPC Grant - Provided for Covid-secure measures for the return of SVP day service provision. The grant was expensed on a hand wash sink and three riding hats.

The Sports Lottery - Provided as contributions towards costs relating to insurance, salaries, feed and bedding during Covid-19.

Covid Community National Lottery Fund - Provided as contributions towards costs relating to laptops, mobile phones, salaries, PPE and cleaning during Covid-19.

BHS Hardship Fund Grants - Provided as contributions towards the costs of maintaining the wellbeing of horses and ponies. It is for the costs of feed, bedding, farrier and veterinary costs during Covid-19.

RDA Covid-19 Grant - Provided as contributions towards the costs of field maintenance.

MBC Community Grant Fund Sustainability Capacity - Provided as contributions towards the costs of a riding coach and equine safe sanitiser.

Sir Peter O'Sullivan Charitable Trust - Provided as contributions to purchase two new horses as

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

22. Analysis of charitable funds *(continued)*

well contributing towards costs relating to the general upkeep of the horses.

Middlesbrough/Teesside Philanthropic Society - Provided as a contribution to deliver a Santa visit via Zoom.

MBC Community Grant Fund - Provided as contributions towards the cost of purchasing gardening equipment.

Tees Valley Community Fund (Sophia Fund) - Provided as contributions towards the cost of the outdoor classroom project.

MGL Foundation Trust - Provided as contributions towards the purchasing of yard tools and equipment.

Toyota Parasports Grant - Provided as contributions towards the costs of freelance instructors.

Endowment funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
Facility Construction Fund 1998	(654,896)	—	29,325	—	(625,571)

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
Facility Construction Fund 1998	(684,221)	—	29,325	—	(654,896)

Monies were received during previous years by way of funding from the Lottery Sports Fund, the Foundation for the Sports and Arts and other donations in connection with the construction and equipping of a purpose built riding centre and this is regarded as a specific restricted project.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	840	—	625,571	626,411
Current assets	211,307	33,024	—	244,331
Creditors less than 1 year	(11,381)	—	—	(11,381)
Net assets	<u>200,766</u>	<u>33,024</u>	<u>625,571</u>	<u>859,361</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
Tangible fixed assets	1,120	—	654,896	656,016
Current assets	217,587	17,637	—	235,224
Creditors less than 1 year	(4,320)	—	—	(4,320)
Net assets	<u>214,387</u>	<u>17,637</u>	<u>654,896</u>	<u>886,920</u>

THE R.D.A. CENTRE IN CLEVELAND LIMITED

England & Wales - Charity number 1062577

Accounts

COMPANY REGISTRATION NUMBER: 03340120
CHARITY REGISTRATION NUMBER: 1062577

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2020

CHIPCHASE MANNERS
Chartered accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2020

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name The R.D.A. Centre In Cleveland Limited

Charity registration number 1062577

Company registration number 03340120

Principal office and registered office The Unicorn Centre
Stainton Way
Hemlington
Middlesbrough
TS8 9LX

The trustees J M Elphee
I N Scrutton
S Gaffney
J Northend
C J Preston
P White
J Rubin
G M Toulouse

Independent examiner Graeme R Boagey BA, FCA, CTA
384 Linthorpe Road
Middlesbrough
TS5 6HA

Structure, governance and management

The charity is constituted as a company, limited by guarantee, and is therefore governed by its memorandum and articles of association. The company does not have a share capital and the liability of each member is limited to £1 in the event of a winding up. The principal activity of the company is to provide for the relief of disabled persons by the provision or assistance in the provision of facilities for riding and other associated activities to further the objects of the Riding for the Disabled Association. The charity proposes to achieve its objective by providing, managing and operating a riding centre at Stainton Way, Hemlington.

The company is registered as a charity and its charity number is 1062577.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Objectives and activities

In order to meet its objectives as part of the Riding for the Disabled Association group, the charity carries out a number of different activities in the Tees Valley area including: Providing a high standard of professional tuition for riders with disabilities; Providing education and training towards nationally recognised qualifications to people with additional learning needs, disabilities and also for those who are non-disabled; Providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Achievements and performance

Generally

Our 21st year challenged us like no other before due a variety of events including the considerable impact of the Covid-19 pandemic during the final five months of the period. Until lockdown began on 23 March 2020 our core charitable purpose for participating riders showed our operation running at full capacity with a substantial waiting list. Before March the Centre was delivering an average of 51 lessons per week. The Middlesbrough College contract to deliver Diplomas in Work-Based Horse Care programmes continued in various forms throughout the academic year 2019/20. From the 23rd March the Centre had to cease all its on-site charitable and educational activities. These were gradually reintroduced, but in a Covid-safe way, as restrictions were lifted. The Supported Volunteer Programme continued successfully, however the pandemic saw us re-assess this provision to enable us to deliver this in a Covid safe way. With the support of staff and Trustees we were able to maintain our contact, albeit remotely sometimes, with our supported volunteers. Our essential independent volunteering maintained a good level until lockdown, and then made a small recovery as restrictions were lifted. We need to continue to make best use of our volunteers and to look at new ways to attract more, possibly younger, volunteers as there will be an inevitable loss in numbers due to impact of the pandemic and their lack of contact with the Centre. The new initiative to become Dementia Friendly was gathering pace starting with a Coffee Afternoon with Pat-a-Pony for care home residents from the local area. We are looking at working with a number of NHS and Age Friendly Charities to expand this programme for the future. The Board of Trustees are very appreciative of the considerable amount of work undertaken by the Centre Manager and her team to ensure that Covid secure procedures and precautions were put in place to enable the Centre to safely operate within the limitations of the restrictions. Also their commitment to continue the successful day to day running of the Centre and the welfare of our horses and ponies. The Board of Trustees have also worked tirelessly to work with our staff team to ensure they are supported and have also taken a more active role in the delivery and management of many of our objectives during these challenging times. The Trustees' areas of expertise have been harnessed and used in a way that will ensure a new way of working for the future and benefit of the Centre. The effect of the pandemic has been profound, affecting participants, volunteers, learners, staff and Trustees in differing ways. The financial impact has been very serious and a considerable body of work has been undertaken by the Board of Trustees, and in particular the Treasurer and the newly appointed Business Analysis Trustee, to mitigate the effect of the income loss. We know these effects are projected to continue for some time and we will need to continue with our vigilance and commitment indefinitely. There is a clear understanding that the Centre cannot operate on the same trajectory going forward and a new streamlined business model is in preparation to create a financially sustainable future with a focus on the priority areas of growth in lessons and Supported Volunteers. The Centre staff and Trustees continue to implement a rolling review of all of the Centre's policies in line with current legislation.

Staffing

The restructured senior yard team is working well and an HR company has been employed to assist with the rollout of new updated staff contracts and new staff handbook in line with current employment regulations. Our dedicated team continue to run the Centre efficiently. Trustees reviewed general staffing levels at the beginning of the Covid pandemic and careful consideration was given to who could be furloughed whilst maintaining the limited operational needs of the Centre and care of horses. Pre pandemic the staff were delivering riding lessons over a six day week with support for event / shows until lockdown. In late summer limited socially distanced resumption began again with approval by RDA Head Office. All our horses are cared for expertly by the Centre staff solely for our participants' benefit. The Trustees are particularly appreciative of the hard work and dedication shown by all staff in this unprecedented year and wish to thank everyone for their efforts.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Qualifications to deliver Training

The Centre has again maintained a very high general standard of qualifications. Staff achieved various RDA and BHS qualifications and others maintained their qualifications. We are a sub-contractor in partnership with Middlesbrough College for diploma delivery to our student learners. Delivery of the mandatory study programme for functional skills / GCSE English and Maths has continued for eligible learners. We have maintained the award of the Matrix Quality Standard for, not only, the diploma delivery but also for riding therapy and volunteering services. All staff continue to take part in a series of training sessions and CPD events including Mental Health Awareness and Health Eating and Hygiene. All staff, trustees and students received training in dementia awareness and became Dementia Friends with our chair training to be a Dementia Champion.

Safeguarding

The Centre continued with safeguarding as part of the induction process for all volunteers and the roll-out of three yearly disclosure renewals for volunteers. The Safeguarding and Prevent Duty policy and procedures are reviewed and updated regularly with all staff and Trustees completed Safeguarding and Prevent Duty training as required.

Diploma programme

The City and Guilds Diploma in Work Based Horse Care programme continues successfully to offer Level 1 and 2 qualifications in Horse Care and Riding. DfE has announced that funding for this programme will no longer be funded from 1 August 2021. Trustees considered the consequences as part of its Aims for the future and decided not to recruit new learners from September 2020 but to focus on supporting those existing learners to allow them to complete their course. Possible alternative training provision will be explored for the future

Volunteers

At the year end the number of registered volunteers was 117 including supported volunteers and Trustees. We recognise the importance of our team of volunteers and continue to appreciate their support. We try to organise a varied training programme to facilitate their development. Our Supported Volunteer Programme allows young disabled people to access volunteering under guidance from Support Workers, funded by the programme, and Trustees, and we really appreciate their support and enthusiasm. This temporarily paused during the first Covid restrictions, and then resumed with a mix of limited attendance and online and telephone support from staff and Trustees. Our Trustees continue to commit to and participate in the efficient running of the programme and their increased involvement has been particularly appreciated and enjoyed by both participants and Trustees alike. All volunteers attending the Centre when Covid restrictions were eased took part in an updated induction process including a Covid Risk Assessment.

Horses

Our Centre maintains a large stable of 19 horses and ponies during the year and for the last five months during cessation of activities their changing needs have been kept under close review. They represent the core capacity of our business and their welfare is paramount. Mr Tom Miller and the Stokesley Veterinary practice continue to provide us with an excellent service and their care is appreciated enormously. Monitoring of equine flu in the region continues with infection prevention procedures in place. We continue to follow RDA and BHS guidance regarding the vaccination programmes. The trustees undertook a re-evaluation of our existing equine stock at 31 August 2020. The reduction in value is reflected in the accounts as part of livestock costs.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Achievements and performance *(continued)*

Participants (Riders)

159 riders participated in lessons over a six day working week, equating to an average of 30 hours of lessons per week up to 19 March, when the Centre had to suspend all on-site activities due to the Covid-19 lockdown. Up to this date and through the Centre's support, participants were able to participate in other enrichment activities such as RDA Proficiency Testing, RDA Dressage and Show-jumping days, British Dressage Para competitions and BEF Para training. Some participants took part in the Centre's ridden displays for the visit by HRH The Princess Royal on 26 February to officially open The Paul Conway Therapy Room, with many others attending this special event. Thank you to everyone who worked very hard to ensure we had an enjoyable and very fulfilling day. Our Pony Club continued to be well supported, with both disabled and non-disabled riders participating in improving their riding and pony care skills up until lockdown, when remote contact was continued. Lesson prices were reviewed and increased in line with the rise in the Living Wage. A riding horse simulator "Blackberry" was purchased and installed in the new "Paul Conway Therapy Room". This £65,000 project was funded by a large range of trusts, organisations, events and donations, led by Trustee Judy Preston. It will provide considerable advantages for many riders including assessment and an exit strategy. There is also scope for it to generate income via private hire and fundraising events. Blackberry will be used for riders returning to the Centre after the long Covid break.

Fundraising

The Centre charges fees for its services delivering lessons to our participants but are kept as low as possible to reflect the charitable nature of the Centre's work. This however is not sufficient to maintain the business completely and we rely upon the generosity of individuals and grant making bodies to allow us to continue in the efficient running of the Centre and the pursuit of particular projects. Social events are run and supported by staff, trustees, volunteers, participants and their families or carers and to supplement our income but also to add breadth to our core services. In October 2019 we celebrated our 21st birthday with a highly successful Ball. The cessation of all activities at the Centre from 23 March 2020 due to Covid 19 required a new approach to income generation to help mitigate substantial financial loss. Government and RDA support grants, other successful grant applications and the furlough scheme all supported core costs. Cash donations increased, along with offers of equine equipment, horse sponsorship and PPE equipment and supplies. A range of online fundraising campaigns and events organised by our supporters including sponsored runs and head shaves and an online dog show were important generators of income. Some of these were helpfully match-funded by Barclays.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Financial review

The impact of the Covid pandemic is very serious and will be ongoing. It has facilitated reflection on the Centre's business model and its shortcomings with the clear and inevitable outcome that the Centre will require a considerable period of time to become financially stable and viable. New innovative approaches will be needed as well as a positive business case for all future proposals.

The charity's incoming resources consisted mainly of income from charitable activities, which shows a decrease compared to the previous 12 month period.

The Endowment Fund (Facility Construction Fund 1998) deficit reflects the high incidence of depreciation and amortisation charged in respect of endowment fund assets.

The balance sheet shows aggregate reserves of £886,920 with £654,896 of the reserves being held in the endowment funds, notably the substantial investment in the leasehold premises of the charity. The Unrestricted fund shows a profit for the year of £4,856.

The unrestricted/general fund has reserves of £214,387 at 31 August 2020.

The Restricted funds show a loss of £15,214.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 March 2021 and signed on behalf of the board of trustees by:



J Rubin
Director

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of The R.D.A. Centre In Cleveland Limited ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited *(continued)*

Year ended 31 August 2020

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.

Graeme Boagey

Graeme R Boagey BA, FCA, CTA
Independent Examiner

384 Linthorpe Road
Middlesbrough
TS5 6HA

9 March 2021

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2020

		2020			2019
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	4	11,088	34,330	—	45,418
Charitable activities	5	151,755	—	—	151,755
Other trading activities	6	119,815	16,010	—	135,825
Investment income	8	254	—	—	254
Total income		<u>282,912</u>	<u>50,340</u>	<u>—</u>	<u>333,252</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	3,488	63,885	—	67,373
Expenditure on charitable activities	10,11	270,204	6,033	29,325	305,562
Total expenditure		<u>273,692</u>	<u>69,918</u>	<u>29,325</u>	<u>372,935</u>
Net expenditure		<u>9,220</u>	<u>(19,578)</u>	<u>(29,325)</u>	<u>(39,683)</u>
Transfers between funds		(4,364)	4,364	—	—
Net movement in funds		<u>4,856</u>	<u>(15,214)</u>	<u>(29,325)</u>	<u>(39,683)</u>
Reconciliation of funds					
Total funds brought forward		209,531	32,851	684,221	926,603
Total funds carried forward		<u>214,387</u>	<u>17,637</u>	<u>654,896</u>	<u>926,603</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited**Company Limited by Guarantee****Balance Sheet****31 August 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	17	656,016	685,714
Current assets			
Stocks	18	23,300	40,000
Debtors	19	23,671	10,793
Cash at bank and in hand		188,253	199,741
		<u>235,224</u>	<u>250,534</u>
Creditors: amounts falling due within one year	20	4,320	9,645
Net current assets		<u>230,904</u>	<u>240,889</u>
Total assets less current liabilities		<u>886,920</u>	<u>926,603</u>
Net assets		<u>886,920</u>	<u>926,603</u>
Funds of the charity			
Endowment funds		654,896	684,221
Restricted funds		17,637	32,851
Unrestricted funds		<u>214,387</u>	<u>209,531</u>
Total charity funds	22	<u>886,920</u>	<u>926,603</u>

For the year ending 31 August 2020 the charity 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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.
The notes on pages 15 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2020

These financial statements were approved by the board of trustees and authorised for issue on 9 March 2021, and are signed on behalf of the board by:



J Rubin
Trustee

The notes on pages 15 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies

Year ended 31 August 2020

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 August 2020

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 August 2020

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Straight line over 50 years
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Unicorn Centre, Stainton Way, Hemlington, Middlesbrough, TS8 9LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Limited by guarantee

The R.D.A. Centre In Cleveland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Sundry donations	7,142	34,330	41,472
BT MyDonate/Virgin Money Giving	2,025	—	2,025
Rural Payments Agency	1,921	—	1,921
	<u>11,088</u>	<u>34,330</u>	<u>45,418</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Sundry donations	2,846	22,963	25,809
BT MyDonate/Virgin Money Giving	—	1,943	1,943
Rural Payments Agency	1,909	—	1,909
	<u>4,755</u>	<u>24,906</u>	<u>29,661</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Participants lessons	47,238	47,238	82,300	82,300
Student training income	46,212	46,212	61,455	61,455
Supported volunteers programme	58,305	58,305	60,932	60,932
	<u>151,755</u>	<u>151,755</u>	<u>204,687</u>	<u>204,687</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	25,575	—	25,575
Facilities hire	668	—	668
Sale of sundry goods	995	—	995
Furlough income	30,357	—	30,357
Covid-19 income	62,220	16,010	78,230
	<u>119,815</u>	<u>16,010</u>	<u>135,825</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	32,815	—	32,815
Facilities hire	1,578	—	1,578
Sale of sundry goods	1,206	—	1,206
Furlough income	—	—	—
Covid-19 income	—	—	—
	<u>35,599</u>	<u>—</u>	<u>35,599</u>

7. Covid-19 income analysis

Covid-19 income consists of the following:

	2020 £
Middlesbrough Council IPC Grant	409
The Sports Lottery Covid-19	5,000
Covid Community National Lottery Fund	9,351
BHS Hardship Fund Grants	1,250
Middlesbrough Council Covid-19 Grant	25,000
RDA UK Crisis and Resilience Grant	2,000
NFU Mutual Covid-19 Grant	3,164
Covid-19 Donations	32,056
	<u>78,230</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

8. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	254	254	538	538

9. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fundraising costs	3,488	63,885	67,373

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fundraising costs	2,433	4,337	6,770

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020
	£	£	£	£
Lessons and training	199,684	6,033	29,325	235,042
Support costs	70,520	—	—	70,520
	270,204	6,033	29,325	305,562

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019
	£	£	£	£
Lessons and training	185,914	2,446	29,325	217,685
Support costs	71,807	—	—	71,807
	257,721	2,446	29,325	289,492

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Lessons and training	235,042	18,433	253,475	237,853
Governance costs	—	52,087	52,087	51,639
	235,042	70,520	305,562	289,492

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

12. Analysis of support costs

	Lessons and training £	Governance costs £	Total 2020 £	Total 2019 £
Insurance	11,743	—	11,743	12,555
Motor vehicle expenses	889	—	889	1,810
Subscriptions	2,117	—	2,117	2,673
General office expenses	3,684	2,656	6,340	5,568
Entertaining	—	227	227	200
Staff costs	—	42,144	42,144	42,957
Accountancy, legal and professional fees	—	4,760	4,760	3,869
Advertising	—	1,391	1,391	1,106
Bank charges	—	909	909	1,069
	<u>18,433</u>	<u>52,087</u>	<u>70,520</u>	<u>71,807</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>29,698</u>	<u>29,822</u>

14. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,340</u>	<u>2,448</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	174,269	177,755
Employer contributions to pension plans	1,578	1,775
	<u>175,847</u>	<u>179,530</u>

The average head count of employees during the year was 24 (2019: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Trustees	8	8
Staff	16	17
	<u>24</u>	<u>25</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

15. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2019 and 31 August 2020	1,466,227	32,349	1,498,576
Depreciation			
At 1 September 2019	782,006	30,856	812,862
Charge for the year	29,325	373	29,698
At 31 August 2020	811,331	31,229	842,560
Carrying amount			
At 31 August 2020	654,896	1,120	656,016
At 31 August 2019	684,221	1,493	685,714

18. Stocks

	2020 £	2019 £
Finished goods and goods for resale	23,300	40,000

19. Debtors

	2020 £	2019 £
Trade debtors	1,191	781
Prepayments and accrued income	12,715	10,012
Other debtors	9,765	—
	23,671	10,793

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

20. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,429	5,627
Accruals and deferred income	2,458	2,458
Social security and other taxes	—	1,084
Other creditors	433	476
	<u>4,320</u>	<u>9,645</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,578 (2019: £1,775).

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
General funds	<u>209,531</u>	<u>282,912</u>	<u>(273,692)</u>	<u>(4,364)</u>	<u>214,387</u>

	At 1 September 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
General funds	<u>225,161</u>	<u>245,579</u>	<u>(260,154)</u>	<u>(1,055)</u>	<u>209,531</u>

The general fund represents the income received and expenditure incurred in providing the services and activities of the charity.

Restricted funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Restricted Funds	<u>32,851</u>	<u>50,340</u>	<u>(69,918)</u>	<u>4,364</u>	<u>17,637</u>

	At 1 September 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Restricted Funds	<u>13,673</u>	<u>24,906</u>	<u>(6,783)</u>	<u>1,055</u>	<u>32,851</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

22. Analysis of charitable funds *(continued)*

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Mechanical Horse Grant National	24,357	34,330	(63,051)	4,364	—
Championships funding	3,042	—	—	—	3,042
Paul Conway Fund	1,618	—	(1,618)	—	—
Screwfix Mounting Ramp	834	—	(834)	—	—
Newcastle Building Society Award	3,000	—	(3,000)	—	—
The Sports Lottery	—	5,000	—	—	5,000
MBC IPC Grant	—	409	(165)	—	244
Covid Community National Lottery Fund	—	9,351	—	—	9,351
BHS Hardship Fund Grants	—	1,250	(1,250)	—	—
TOTAL	32,851	50,340	(69,918)	4,364	17,637

Purposes of restricted funds

Mechanical Horse Grant - Provided for the Mechanical Horse Project.

National Championships funding - Provided as contributions towards costs relating to the RDA National Championships.

The Paul Conway Fund - In memory of RDA participant, Paul Conway. The funding will go towards the mechanical horse simulator project and Paul Conway Therapy Room.

The Screwfix Foundation - Funding provided towards the outdoor arena mounting ramp project.

Newcastle Building Society Community Fund Award - Funds for the purchase of a new horse.

The Sports Lottery - Provided as contributions towards costs relating to insurance, utilities, feed and bedding during Covid-19.

MBC IPC Grant - Provided for Covid-secure measures for the return of SVP day service provision. The grant was expensed on a hand wash sink and three riding hats.

Covid Community National Lottery Fund - Provided as contributions towards costs relating to laptops, mobile phones, salaries, PPE and cleaning during Covid-19.

BHS Hardship Fund Grants - Provided as contributions towards the costs of maintaining the wellbeing of horses and ponies. It is for the costs of feed, bedding, farrier and veterinary costs during Covid-19.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

22. Analysis of charitable funds *(continued)*

Endowment funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Facility Construction Fund 1998	684,221	—	(29,325)	—	654,896

	At 1 September 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Facility Construction Fund 1998	713,546	—	(29,325)	—	684,221

Monies were received during previous years by way of funding from the Lottery Sports Fund, the Foundation for the Sports and Arts and other donations in connection with the construction and equipping of a purpose built riding centre and this is regarded as a specific restricted project.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
Tangible fixed assets	1,120	—	654,896	656,016
Current assets	217,587	17,637	—	235,224
Creditors less than 1 year	(4,320)	—	—	(4,320)
Net assets	214,387	17,637	654,896	886,920

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2019 £
Tangible fixed assets	1,493	—	684,221	685,714
Current assets	218,738	31,796	—	250,534
Creditors less than 1 year	(9,645)	—	—	(9,645)
Net assets	210,586	31,796	684,221	926,603

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.