

BARNSLEY RIDING FOR THE DISABLED ASSOCIATION

England & Wales · Charity number 1114296

Details

Other names BARNSELEY RIDING FOR THE DISABLED, BARNSELEY RDA

Status Registered

Legal form Charitable company

Company number [05742315](#)

Registered 2006-05-19

Register [View on the Charity Commission register](#)

Contact

Address Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

Phone 01226241478

Email info@rdabarnsley.com

Website www.rdabarnsley.com

Activities

Objects: TO PROMOTE THE OBJECTS OF THE RIDING FOR THE DISABLED ASSOCIATION INCORPORATING CARRIAGE DRIVING A CHARITY REGISTERED UNDER CHARITY NUMBER 244108 ("RDA") BY PROVIDING DISABLED PEOPLE WITH THE OPPORTUNITY TO RIDE AND/OR TO CARRIAGE DRIVE TO BENEFIT THEIR HEALTH AND WELL BEING IN THE BARNSLEY AND DISTRICT AREA AND IN FURTHERANCE OF THESE OBJECTS BUT NOT FURTHER OR OTHERWISE THE COMPANY SHALL HAVE THE FOLLOWING POWERS.

Activities: To provide riding sessions for disabled people in the Barnsley area for their health and well being.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Amateur Sport, Animals
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** BARNSELEY AND DISTRICT AREA
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,000	£40,236	-	-
2024-03-31	£33,944	£31,927	-	-
2023-03-31	£25,524	£33,517	-	-
2022-03-31	£44,420	£33,127	-	-
2021-03-31	£31,282	£23,853	-	-

Trustees

Name	Role	Appointed
Constance Grayson	Chair	
Catherine Mitchell		2024-03-01
Jill Rosemary O'Donnell		2025-11-08
Samantha Julie BARNES		2025-11-08
Stacey Micklethwaite		2025-11-08

BARNSELY RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1114296

Accounts

Company registration number: 05742315

Charity registration number: 1114296

Barnsley Riding for the Disabled Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE

Barnsley Riding for the Disabled Association

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Barnsley Riding for the Disabled Association

Reference and Administrative Details

Chairman Mrs Constance Alexandra Louise Grayson

Charity Registration Number 1114296

Company Registration Number 05742315

Registered Office Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

Accountants Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE

Bankers Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

Barnsley Riding for the Disabled Association

Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Over the course of the year, riding sessions for disabled children and adults are steadily increasing in numbers, and there has been an increasing number of disabled people wishing to ride for the first time. This continues to put pressure on the centre as the majority of sessions are now on weekends, and there is a waiting list for this. To facilitate this, the trustees are putting an increasing emphasis on attracting and training new volunteers to support delivery. Thanks to generous donations from the public via Facebook and media appeals, the charity has sufficient income to meet expenditure incurred.

Three successful applications for grant funding was made in the period.

The driveway is an ongoing concern, as the steepness and exposure of the hill degrades the driveway over the course of 5-7 years. The trustees are putting a contingency plan in place to prepare for the future.

The strategic report was approved by the trustees of the charity on 11 July 2025 and signed on its behalf by:



*** Constance Grayson (Jul 11, 2025) ***
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

Barnsley Riding for the Disabled Association

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The principle objectives of the charity are to promote the objects of Riding for the Disabled Association by providing disabled people with the opportunity to ride and/or carriage drive, to benefit their health and wellbeing. The charity operates in the Barnsley and District area.

Public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the charity commission.

The activities carried out for the benefit of the public, to meet the aims and objects include:

- Riding sessions for disabled people
- Providing volunteer opportunities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mrs Constance Alexandra Louise Grayson
Ms Nikita Robinson
Ms Kerry Louise Hatton
Mrs Catherine Mitchell

Chairman: Mrs Constance Alexandra Louise Grayson

Structure, governance and management

Nature of governing document

Barnsley Riding for the Disabled Association is a registered charity with the charity commission and a company limited by guarantee, governed by its memorandum and articles of association, dated March 2006. The company has no share capital and the liability of each member in the event of winding up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Recruitment and appointment of trustees

The trustees are also the directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting.

Barnsley Riding for the Disabled Association

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Barnsley Riding for the Disabled Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

The annual report was approved by the trustees of the charity on 11 July 2025 and signed on its behalf by:



.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

**Chartered Certified Accountants' Report to the Trustees on the
Preparation of the Unaudited Statutory Accounts of
Barnsley Riding for the Disabled Association
for the Year Ended 31 March 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Barnsley Riding for the Disabled Association for the year ended 31 March 2025 as set out on pages 6 to 15 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Barnsley Riding for the Disabled Association, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Barnsley Riding for the Disabled Association and state those matters that we have agreed to state to the board of directors of Barnsley Riding for the Disabled Association, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barnsley Riding for the Disabled Association and its board of directors as a body for our work or for this report.

It is your duty to ensure that Barnsley Riding for the Disabled Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Barnsley Riding for the Disabled Association. You consider that Barnsley Riding for the Disabled Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Barnsley Riding for the Disabled Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE
11 July 2025

Barnsley Riding for the Disabled Association

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	40,800	2,200	43,000
Total income		<u>40,800</u>	<u>2,200</u>	<u>43,000</u>
Expenditure on:				
Raising funds	4	(4,000)	-	(4,000)
Charitable activities	5	(38,036)	(2,200)	(40,236)
Total expenditure		<u>(42,036)</u>	<u>(2,200)</u>	<u>(44,236)</u>
Net expenditure		<u>(1,236)</u>	<u>-</u>	<u>(1,236)</u>
Net movement in funds		(1,236)	-	(1,236)
Reconciliation of funds				
Total funds brought forward		<u>14,674</u>	<u>-</u>	<u>14,674</u>
Total funds carried forward	11	<u>13,438</u>	<u>-</u>	<u>13,438</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	32,444	1,500	33,944
Total income		<u>32,444</u>	<u>1,500</u>	<u>33,944</u>
Expenditure on:				
Raising funds	4	(2,500)	(1,500)	(4,000)
Charitable activities	5	(27,927)	-	(27,927)
Total expenditure		<u>(30,427)</u>	<u>(1,500)</u>	<u>(31,927)</u>
Net income		<u>2,017</u>	<u>-</u>	<u>2,017</u>
Net movement in funds		2,017	-	2,017
Reconciliation of funds				
Total funds brought forward		<u>12,657</u>	<u>-</u>	<u>12,657</u>
Total funds carried forward	11	<u>14,674</u>	<u>-</u>	<u>14,674</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 11.

The notes on pages 8 to 15 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

(Registration number: 05742315) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	8	550	925
Cash at bank and in hand	9	<u>13,908</u>	<u>14,685</u>
		14,458	15,610
Creditors: Amounts falling due within one year	10	<u>(1,020)</u>	<u>(936)</u>
Net assets		<u>13,438</u>	<u>14,674</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>13,438</u>	<u>14,674</u>
Total funds	11	<u>13,438</u>	<u>14,674</u>

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 11 July 2025 and signed on their behalf by:



.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

Constance Grayson | Jul 11, 2025

The notes on pages 8 to 15 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

These financial statements were authorised for issue by the trustees on 11 July 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	40,800	-	40,800
Grants, including capital grants;			
Grants from other charities	-	2,200	2,200
Total for 2025	40,800	2,200	43,000
Total for 2024	32,444	1,500	33,944

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of goods sold		4,000	-	4,000
Total for 2025		4,000	-	4,000
Total for 2024		2,500	1,500	4,000
				Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		38,036	2,200	40,236
Total for 2024		27,927	-	27,927

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2025 £	2024 £
Trade debtors	175	175
Other debtors	375	750
	<u>550</u>	<u>925</u>

Debtors includes £175 (2024: £175) receivable after more than one year.

	2025 £	2024 £
Trade debtors	<u>175</u>	<u>175</u>

9 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	148	50
Cash at bank	12,188	13,361
Short-term deposits	1,572	1,274
	<u>13,908</u>	<u>14,685</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	<u>1,020</u>	<u>936</u>

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	14,674	40,800	(42,036)	13,438
Restricted funds	-	2,200	(2,200)	-
Total funds	<u>14,674</u>	<u>43,000</u>	<u>(44,236)</u>	<u>13,438</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	12,657	32,444	(30,427)	14,674
Restricted funds	-	1,500	(1,500)	-
Total funds	<u>12,657</u>	<u>33,944</u>	<u>(31,927)</u>	<u>14,674</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Current assets	14,458	14,458
Current liabilities	(1,020)	(1,020)
Total net assets	<u>13,438</u>	<u>13,438</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	15,610	15,610
Current liabilities	(936)	(936)
Total net assets	<u>14,674</u>	<u>14,674</u>

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Analysis of net funds

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	14,685	14,685
Net debt	14,685	14,685
	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	14,321	14,685
Net debt	14,321	14,685

Barnsley Riding for the Disabled Association

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	<u>40,800</u>	<u>32,444</u>
Total income	<u>40,800</u>	<u>32,444</u>
Expenditure on:		
Raising funds	(4,000)	(2,500)
Charitable activities	<u>(38,036)</u>	<u>(27,927)</u>
Total expenditure	<u>(42,036)</u>	<u>(30,427)</u>
Net (expenditure)/income	<u>(1,236)</u>	<u>2,017</u>
Net movement in funds	(1,236)	2,017
Reconciliation of funds		
Total funds brought forward	<u>14,674</u>	<u>12,657</u>
Total funds carried forward	<u><u>13,438</u></u>	<u><u>14,674</u></u>

This page does not form part of the statutory financial statements.

Barnsley Riding for the Disabled Association

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	<u>2,200</u>	<u>1,500</u>
Total income	<u>2,200</u>	<u>1,500</u>
Expenditure on:		
Raising funds	-	(1,500)
Charitable activities	<u>(2,200)</u>	<u>-</u>
Total expenditure	<u>(2,200)</u>	<u>(1,500)</u>
Net income/(expenditure)	<u>-</u>	<u>-</u>
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

Barnsley Riding for the Disabled Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies	<u>(43,000)</u>	<u>(33,944)</u>
Total income	<u>43,000</u>	<u>33,944</u>
Expenditure on:		
Raising funds (analysed below)	(4,000)	(4,000)
Charitable activities (analysed below)	<u>(40,236)</u>	<u>(27,927)</u>
Total expenditure	<u>(44,236)</u>	<u>(31,927)</u>
Net (expenditure)/income	<u>(1,236)</u>	<u>2,017</u>
Net movement in funds	(1,236)	2,017
Reconciliation of funds		
Total funds brought forward	<u>14,674</u>	<u>12,657</u>
Total funds carried forward	<u><u>13,438</u></u>	<u><u>14,674</u></u>

Barnsley Riding for the Disabled Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	40,800	32,444
Grants receivable (restricted funding)	2,200	1,500
	43,000	33,944
<i>Raising funds</i>		
Purchases	(4,000)	(2,500)
Purchases - (restricted funding)	-	(1,500)
	(4,000)	(4,000)
<i>Charitable activities</i>		
Water rates	323	202
Light, heat and power	312	187
Insurance	773	733
Repairs and maintenance	12,992	2,215
Repairs and maintenance - (restricted funding)	300	-
Telephone and fax	1,208	870
Computer software and maintenance costs	120	40
Printing, postage and stationery	30	397
Trade subscriptions	1,263	1,534
Cleaning	166	281
Horse expenses	5,449	9,636
Horse expenses - (restricted funding)	1,900	-
Veterinary fees	1,832	1,100
Volunteer expenses	10,994	8,204
Accountancy fees	1,074	-
Legal and professional fees	1,429	2,456
Bank charges	71	72
	40,236	27,927

This page does not form part of the statutory financial statements.



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BARNSLEY RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1114296

Accounts

Company registration number: 05742315

Charity registration number: 1114296

Barnsley Riding for the Disabled Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE

Barnsley Riding for the Disabled Association

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Barnsley Riding for the Disabled Association

Reference and Administrative Details

Chairman Mrs Constance Alexandra Louise Grayson

Charity Registration Number 1114296

Company Registration Number 05742315

Registered Office Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

Accountants Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE

Bankers Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

Barnsley Riding for the Disabled Association

Strategic Report for the Year Ended 31 March 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Barnsley RDA is continuing to make steady progress towards recovery from the covid pandemic. Over the course of the year, riding sessions for disabled children and adults have resumed and are steadily increasing in numbers, and there has been an increasing number of disabled people wishing to ride for the first time. This is putting pressure on the centre as the majority of sessions are now on weekends, and there is a waiting list developing for this. To facilitate this, the trustees are putting an increasing emphasis on attracting and training new volunteers to support delivery. Thanks to generous donations from the public via Facebook and media appeals, the charity has stabilised income to meet expenditure incurred.

One successful application for grant funding was made in the period. Shawlands Trus kindly granted money to purchase a horse.

The driveway is an ongoing concern, as the steepness and exposure of the hill degrades the driveway over the course of 5-7 years. The trustees are putting a contingency plan in place to prepare for the future.

In March 2024 our longstanding yard manager Catherine Mitchell became a trustee.

The strategic report was approved by the trustees of the charity on 3 December 2024 and signed on its behalf by:



~~Constance Grayson~~ (Dec 5, 2024,
9:34 am)
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

Barnsley Riding for the Disabled Association

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The principle objectives of the charity are to promote the objects of Riding for the Disabled Association by providing disabled people with the opportunity to ride and/or carriage drive, to benefit their health and wellbeing. The charity operates in the Barnsley and District area.

Public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the charity commission.

The activities carried out for the benefit of the public, to meet the aims and objects include:

- Riding sessions for disabled people
- Providing volunteer opportunities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mrs Constance Alexandra Louise Grayson
Ms Nikita Robinson
Ms Kerry Louise Hatton
Mrs Catherine Mitchell (appointed 4 March 2024)

Chairman: Mrs Constance Alexandra Louise Grayson

Structure, governance and management

Nature of governing document

Barnsley Riding for the Disabled Association is a registered charity with the charity commission and a company limited by guarantee, governed by its memorandum and articles of association, dated March 2006. The company has no share capital and the liability of each member in the event of winding up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Recruitment and appointment of trustees

The trustees are also the directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting.

Barnsley Riding for the Disabled Association

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Barnsley Riding for the Disabled Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

The annual report was approved by the trustees of the charity on 3 December 2024 and signed on its behalf by:



.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

**Chartered Certified Accountants' Report to the Trustees on the
Preparation of the Unaudited Statutory Accounts of
Barnsley Riding for the Disabled Association
for the Year Ended 31 March 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Barnsley Riding for the Disabled Association for the year ended 31 March 2024 as set out on pages 6 to 15 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Barnsley Riding for the Disabled Association, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Barnsley Riding for the Disabled Association and state those matters that we have agreed to state to the board of directors of Barnsley Riding for the Disabled Association, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barnsley Riding for the Disabled Association and its board of directors as a body for our work or for this report.

It is your duty to ensure that Barnsley Riding for the Disabled Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Barnsley Riding for the Disabled Association. You consider that Barnsley Riding for the Disabled Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Barnsley Riding for the Disabled Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE
3 December 2024

Barnsley Riding for the Disabled Association

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	32,444	1,500	33,944
Total income		<u>32,444</u>	<u>1,500</u>	<u>33,944</u>
Expenditure on:				
Raising funds	4	(2,500)	(1,500)	(4,000)
Charitable activities	5	(27,927)	-	(27,927)
Total expenditure		<u>(30,427)</u>	<u>(1,500)</u>	<u>(31,927)</u>
Net income		<u>2,017</u>	<u>-</u>	<u>2,017</u>
Net movement in funds		2,017	-	2,017
Reconciliation of funds				
Total funds brought forward		<u>12,657</u>	<u>-</u>	<u>12,657</u>
Total funds carried forward	11	<u>14,674</u>	<u>-</u>	<u>14,674</u>
		Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	17,894	7,630	25,524
Total income		<u>17,894</u>	<u>7,630</u>	<u>25,524</u>
Expenditure on:				
Charitable activities	5	(25,887)	(7,630)	(33,517)
Total expenditure		<u>(25,887)</u>	<u>(7,630)</u>	<u>(33,517)</u>
Net expenditure		<u>(7,993)</u>	<u>-</u>	<u>(7,993)</u>
Net movement in funds		(7,993)	-	(7,993)
Reconciliation of funds				
Total funds brought forward		<u>20,650</u>	<u>-</u>	<u>20,650</u>
Total funds carried forward	11	<u>12,657</u>	<u>-</u>	<u>12,657</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 11.

The notes on pages 8 to 15 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

(Registration number: 05742315)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	8	925	175
Cash at bank and in hand	9	<u>14,685</u>	<u>14,321</u>
		15,610	14,496
Creditors: Amounts falling due within one year	10	<u>(936)</u>	<u>(1,839)</u>
Net assets		<u>14,674</u>	<u>12,657</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>14,674</u>	<u>12,657</u>
Total funds	11	<u>14,674</u>	<u>12,657</u>

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 3 December 2024 and signed on their behalf by:

.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

These financial statements were authorised for issue by the trustees on 3 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	32,444	-	32,444
Grants, including capital grants;			
Grants from other charities	-	1,500	1,500
Total for 2024	32,444	1,500	33,944
Total for 2023	17,894	7,630	25,524

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of goods sold		2,500	1,500	4,000
Total for 2024		2,500	1,500	4,000
				Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		27,927	-	27,927
Total for 2023		25,887	7,630	33,517

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2024	2023
	£	£
Trade debtors	175	175
Other debtors	750	-
	<u>925</u>	<u>175</u>

Debtors includes £175 (2023: £175) receivable after more than one year.

	2024	2023
	£	£
Trade debtors	<u>175</u>	<u>175</u>

9 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	50	100
Cash at bank	13,361	13,446
Short-term deposits	<u>1,274</u>	<u>775</u>
	<u>14,685</u>	<u>14,321</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	-	(321)
Accruals	<u>936</u>	<u>2,160</u>
	<u>936</u>	<u>1,839</u>

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	12,657	32,444	(30,427)	14,674
Restricted funds	<u>-</u>	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
Total funds	<u><u>12,657</u></u>	<u><u>33,944</u></u>	<u><u>(31,927)</u></u>	<u><u>14,674</u></u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	20,650	17,894	(25,887)	12,657
Restricted funds	<u>-</u>	<u>7,630</u>	<u>(7,630)</u>	<u>-</u>
Total funds	<u><u>20,650</u></u>	<u><u>25,524</u></u>	<u><u>(33,517)</u></u>	<u><u>12,657</u></u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	15,610	15,610
Current liabilities	<u>(936)</u>	<u>(936)</u>
Total net assets	<u><u>14,674</u></u>	<u><u>14,674</u></u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	14,496	14,496
Current liabilities	<u>(1,839)</u>	<u>(1,839)</u>
Total net assets	<u><u>12,657</u></u>	<u><u>12,657</u></u>

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Analysis of net funds

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	<u>14,321</u>	<u>364</u>	<u>14,685</u>
Net debt	<u>14,321</u>	<u>364</u>	<u>14,685</u>
	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	<u>21,555</u>	<u>(7,234)</u>	<u>14,321</u>
Net debt	<u>21,555</u>	<u>(7,234)</u>	<u>14,321</u>

Barnsley Riding for the Disabled Association

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	<u>32,444</u>	<u>17,894</u>
Total income	<u>32,444</u>	<u>17,894</u>
Expenditure on:		
Raising funds	(2,500)	-
Charitable activities	<u>(27,927)</u>	<u>(25,887)</u>
Total expenditure	<u>(30,427)</u>	<u>(25,887)</u>
Net income/(expenditure)	<u>2,017</u>	<u>(7,993)</u>
Net movement in funds	2,017	(7,993)
Reconciliation of funds		
Total funds brought forward	<u>12,657</u>	<u>20,650</u>
Total funds carried forward	<u><u>14,674</u></u>	<u><u>12,657</u></u>

This page does not form part of the statutory financial statements.

Barnsley Riding for the Disabled Association

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	<u>1,500</u>	<u>7,630</u>
Total income	<u>1,500</u>	<u>7,630</u>
Expenditure on:		
Raising funds	(1,500)	-
Charitable activities	<u>-</u>	<u>(7,630)</u>
Total expenditure	<u>(1,500)</u>	<u>(7,630)</u>
Net income/(expenditure)	<u>-</u>	<u>-</u>
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

Barnsley Riding for the Disabled Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies	<u>(33,944)</u>	<u>(25,524)</u>
Total income	<u>33,944</u>	<u>25,524</u>
Expenditure on:		
Raising funds (analysed below)	(4,000)	-
Charitable activities (analysed below)	<u>(27,927)</u>	<u>(33,517)</u>
Total expenditure	<u>(31,927)</u>	<u>(33,517)</u>
Net income/(expenditure)	<u>2,017</u>	<u>(7,993)</u>
Net movement in funds	2,017	(7,993)
Reconciliation of funds		
Total funds brought forward	<u>12,657</u>	<u>20,650</u>
Total funds carried forward	<u><u>14,674</u></u>	<u><u>12,657</u></u>

Barnsley Riding for the Disabled Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	32,444	17,894
Grants receivable (restricted funding)	1,500	7,630
	33,944	25,524
<i>Raising funds</i>		
Purchases	(2,500)	-
Purchases - (restricted funding)	(1,500)	-
	(4,000)	-
<i>Charitable activities</i>		
Wages and salaries	-	4,147
Water rates	202	-
Light, heat and power	187	1,748
Insurance	733	1,031
Repairs and maintenance	2,215	2,350
Repairs and maintenance - (restricted funding)	-	2,700
Telephone and fax	870	659
Computer software and maintenance costs	40	260
Printing, postage and stationery	397	242
Trade subscriptions	1,534	88
Cleaning	281	160
Horse expenses	9,636	5,851
Veterinary fees	1,100	2,398
Volunteer expenses	8,204	2,878
Volunteer expenses - (restricted funding)	-	4,930
Accountancy fees	-	1,080
Legal and professional fees	2,456	2,923
Bank charges	72	72
	27,927	33,517

This page does not form part of the statutory financial statements.



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BARNSLEY RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1114296

Accounts

Company registration number: 5742315

Charity registration number: 1114296

Barnsley Riding for the Disabled Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE

Barnsley Riding for the Disabled Association

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Barnsley Riding for the Disabled Association

Reference and Administrative Details

Chairman Mrs Constance Alexandra Louise Grayson

Charity Registration Number 1114296

Company Registration Number 5742315

Registered Office Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

Accountants Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE

Bankers Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

Barnsley Riding for the Disabled Association
Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Barnsley RDA is making steady progress towards recovery from the covid pandemic. Over the course of the year, riding sessions for disabled children and adults have resumed and are steadily increasing in numbers, and there has been an increasing number of disabled people wishing to ride for the first time. This is putting pressure on the centre as the majority of sessions are now on weekends, and there is a waiting list developing for this. To facilitate this, the trustees are putting an increasing emphasis on attracting and training new volunteers to support delivery. Thanks to generous donations from the public via Facebook and media appeals, the charity has stabilised income to meet expenditure incurred.

Two successful applications for grant funding were made in the period. South Yorkshire Community Foundation kindly granted money to repair the driveway and make it safe for riders to cross throughout the year. The driveway is an ongoing concern, as the steepness and exposure of the hill degrades the driveway over the course of 5-7 years. The trustees are putting a contingency plan in place to prepare for the future.

In March 2023, the charity was successful in being granted monies by the RDA Together Fund. This will be used over the forthcoming 6 -10 months to provide vital training and equipment for our volunteers, essential in ensuring the centre can deliver a high-quality service to the disabled people within Barnsley.

The strategic report was approved by the trustees of the charity on 10 November 2023 and signed on its behalf by:

.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

Barnsley Riding for the Disabled Association

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Barnsley Riding for the Disabled Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

The annual report was approved by the trustees of the charity on 10 November 2023 and signed on its behalf by:

.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

**Chartered Certified Accountants' Report to the Trustees on the
Preparation of the Unaudited Statutory Accounts of
Barnsley Riding for the Disabled Association
for the Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Barnsley Riding for the Disabled Association for the year ended 31 March 2023 as set out on pages 6 to 14 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Barnsley Riding for the Disabled Association, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Barnsley Riding for the Disabled Association and state those matters that we have agreed to state to the board of directors of Barnsley Riding for the Disabled Association, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barnsley Riding for the Disabled Association and its board of directors as a body for our work or for this report.

It is your duty to ensure that Barnsley Riding for the Disabled Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Barnsley Riding for the Disabled Association. You consider that Barnsley Riding for the Disabled Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Barnsley Riding for the Disabled Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE
10 November 2023

Barnsley Riding for the Disabled Association

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	17,894	7,630	25,524
Total income		<u>17,894</u>	<u>7,630</u>	<u>25,524</u>
Expenditure on:				
Charitable activities	4	(25,887)	(7,630)	(33,517)
Total expenditure		<u>(25,887)</u>	<u>(7,630)</u>	<u>(33,517)</u>
Net expenditure		<u>(7,993)</u>	-	<u>(7,993)</u>
Net movement in funds		(7,993)	-	(7,993)
Reconciliation of funds				
Total funds brought forward		<u>20,650</u>	-	<u>20,650</u>
Total funds carried forward	10	<u>12,657</u>	-	<u>12,657</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	29,364	15,056	44,420
Total income		<u>29,364</u>	<u>15,056</u>	<u>44,420</u>
Expenditure on:				
Charitable activities	4	(18,071)	(15,056)	(33,127)
Total expenditure		<u>(18,071)</u>	<u>(15,056)</u>	<u>(33,127)</u>
Net income		<u>11,293</u>	-	<u>11,293</u>
Net movement in funds		11,293	-	11,293
Reconciliation of funds				
Total funds brought forward		<u>9,357</u>	-	<u>9,357</u>
Total funds carried forward	10	<u>20,650</u>	-	<u>20,650</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 10.

The notes on pages 8 to 14 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

(Registration number: 5742315) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	7	175	175
Cash at bank and in hand	8	<u>14,321</u>	<u>21,555</u>
		14,496	21,730
Creditors: Amounts falling due within one year	9	<u>(1,839)</u>	<u>(1,080)</u>
Net assets		<u>12,657</u>	<u>20,650</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>12,657</u>	<u>20,650</u>
Total funds	10	<u>12,657</u>	<u>20,650</u>

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 10 November 2023 and signed on their behalf by:

.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

These financial statements were authorised for issue by the trustees on 10 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	17,894	-	17,894
Grants, including capital grants;			
Grants from other charities	-	7,630	7,630
Total for 2023	17,894	7,630	25,524
Total for 2022	29,364	15,056	44,420

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		25,887	7,630	33,517
Total for 2022		18,071	15,056	33,127

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Debtors

	2023 £	2022 £
Trade debtors	175	175

Debtors includes £175 (2022: £175) receivable after more than one year.

	2023 £	2022 £
Trade debtors	175	175

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	100	140
Cash at bank	13,446	20,442
Short-term deposits	775	973
	14,321	21,555

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	(321)	-
Accruals	2,160	1,080
	1,839	1,080

10 Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
General	20,650	17,894	(25,887)	12,657
Restricted funds	-	7,630	(7,630)	-
Total funds	20,650	25,524	(33,517)	12,657
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Unrestricted funds				
General	9,357	29,364	(18,071)	20,650
Restricted funds	-	15,056	(15,056)	-
Total funds	9,357	44,420	(33,127)	20,650

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	14,496	14,496
Current liabilities	<u>(1,839)</u>	<u>(1,839)</u>
Total net assets	<u>12,657</u>	<u>12,657</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	21,730	21,730
Current liabilities	<u>(1,080)</u>	<u>(1,080)</u>
Total net assets	<u>20,650</u>	<u>20,650</u>

12 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>21,555</u>	<u>(7,234)</u>	<u>14,321</u>
Net debt	<u>21,555</u>	<u>(7,234)</u>	<u>14,321</u>
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>9,357</u>	<u>12,198</u>	<u>21,555</u>
Net debt	<u>9,357</u>	<u>12,198</u>	<u>21,555</u>

Barnsley Riding for the Disabled Association

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>17,894</u>	<u>29,364</u>
Total income	<u>17,894</u>	<u>29,364</u>
Expenditure on:		
Charitable activities	<u>(25,887)</u>	<u>(18,071)</u>
Total expenditure	<u>(25,887)</u>	<u>(18,071)</u>
Net (expenditure)/income	<u>(7,993)</u>	<u>11,293</u>
Net movement in funds	(7,993)	11,293
Reconciliation of funds		
Total funds brought forward	<u>20,650</u>	<u>9,357</u>
Total funds carried forward	<u><u>12,657</u></u>	<u><u>20,650</u></u>

Barnsley Riding for the Disabled Association

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>7,630</u>	<u>15,056</u>
Total income	<u>7,630</u>	<u>15,056</u>
Expenditure on:		
Charitable activities	<u>(7,630)</u>	<u>(15,056)</u>
Total expenditure	<u>(7,630)</u>	<u>(15,056)</u>
Net income/(expenditure)	<u>-</u>	<u>-</u>
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

Barnsley Riding for the Disabled Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies	<u>(25,524)</u>	<u>(44,420)</u>
Total income	<u>25,524</u>	<u>44,420</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(33,517)</u>	<u>(33,127)</u>
Total expenditure	<u>(33,517)</u>	<u>(33,127)</u>
Net (expenditure)/income	<u>(7,993)</u>	<u>11,293</u>
Net movement in funds	(7,993)	11,293
Reconciliation of funds		
Total funds brought forward	<u>20,650</u>	<u>9,357</u>
Total funds carried forward	<u><u>12,657</u></u>	<u><u>20,650</u></u>

Barnsley Riding for the Disabled Association

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	17,894	19,364
Grants receivable (restricted funding)	7,630	15,056
Grants receivable	-	10,000
	<u>25,524</u>	<u>44,420</u>
<i>Charitable activities</i>		
Wages and salaries	4,147	4,125
Wages - restricted funding	-	4,125
Light, heat and power	1,748	1,252
Insurance	1,031	588
Repairs and maintenance	2,350	518
Repairs and maintenance - (restricted funding)	2,700	4,481
Telephone and fax	659	575
Computer software and maintenance costs	260	60
Printing, postage and stationery	242	660
Trade subscriptions	88	1,259
Cleaning	160	-
Cleaning - (restricted funding)	-	280
Advertising	-	32
Horse expenses	5,851	2,843
Veterinary fees	2,398	1,308
Volunteer expenses	2,878	-
Volunteer expenses - (restricted funding)	4,930	6,170
Accountancy fees	1,080	1,621
Legal and professional fees	2,923	3,158
Bank charges	72	72
	<u>33,517</u>	<u>33,127</u>

This page does not form part of the statutory financial statements.

BARNSLEY RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1114296

Accounts

Registration number: 5742315

Barnsley Riding for the Disabled

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2022

Barnsley Riding for the Disabled

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Barnsley Riding for the Disabled

Company Information

Director Mrs Constance Alexandra Louise Grayson

Registered office Barnsley Riding for the Disabled
Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

Barnsley Riding for the Disabled

Director's Report for the Year Ended 31 March 2022

The director presents her report and the financial statements for the year ended 31 March 2022.

This report has been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and in accordance with FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime.

Director of the company

The director who held office during the year was as follows:

Mrs Constance Alexandra Louise Grayson

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the director on 2 December 2022



.....
Mrs Constance Alexandra Louise Grayson
Director

Barnsley Riding for the Disabled
(Registration number: 5742315)
Balance Sheet as at 31 March 2022

	2022	2021
	£	£
Current assets	21,730	9,357
Accruals and deferred income	<u>(1,080)</u>	<u>-</u>
	<u>20,650</u>	<u>9,357</u>
Capital and reserves	<u>20,650</u>	<u>9,357</u>

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Barnsley Riding for the Disabled
Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

These financial statements were authorised for issue by the director on 2 December 2022.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

2 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2021 - 0).

For the financial year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

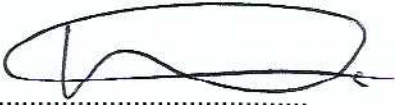
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the director on 2 December 2022

Barnsley Riding for the Disabled

**(Registration number: 5742315)
Balance Sheet as at 31 March 2022**



.....
Mrs Constance Alexandra Louise Grayson
Director

Barnsley Riding for the Disabled

Detailed Profit and Loss Account for the Year Ended 31 March 2022

	2022 £	2021 £
turnover		
Other revenue	19,364	18,136
Grants and subsidies	25,056	13,146
	<u>44,420</u>	<u>31,282</u>
Employment costs		
Wages and salaries (excluding directors)	(11,722)	(10,150)
Staff training	-	(45)
	<u>(11,722)</u>	<u>(10,195)</u>
Establishment costs		
Light, heat and power	1,252	1,690
Insurance	588	-
	<u>1,840</u>	<u>1,690</u>
General administrative expenses		
Repairs and maintenance	4,999	4,300
Telephone and fax	575	923
Computer software and maintenance costs	60	72
Printing, postage and stationery	666	100
Trade subscriptions	1,259	1,185
Cleaning	280	36
Horse Expenses	5,335	1,805
Veterinary Fees	1,308	513
Travel and subsistence	200	-
Advertising	32	-
Accountancy fees	1,621	1,196
Legal and professional fees	3,158	1,765
	<u>19,493</u>	<u>11,895</u>
Finance charges		
Bank charges	72	72

BARNSLEY RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1114296

Accounts

Barnsley Riding for the Disabled Association
Report and Accounts
Year Ended 31 March 2021

Charity Registration Number 1114296
Company Number 5742315 (England and Wales)

Contents

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Statement of Financial Activities	6
Balance Sheet	7

Barnsley Riding for the Disabled Association
Trustees Report and Accounts
Year Ended 31 March 2021

Full Name: Barnsley Riding for the Disabled Association

Registered Charity Number: 1114296

Registered Company Number: 5742315

Registered Office: Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

Trustees and Directors: Constance Grayson
Dawn Catling-Johnson
Margaret Elizabeth Burkinshaw-Swift (retired 31/03/21)
Nikita Robinson (appointed 31/03/21)
Kerry Louise Hatton (appointed 31/03/21)

Chairperson: Constance Grayson

Bankers: Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

Structure, Governance and Management

Barnsley Riding for the Disabled Association is a registered charity with the charity commission and a company limited by guarantee, governed by its memorandum and articles of association, dated March 2006. The company has no share capital and the liability of each member in the event of winding up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Appointment of trustees

The trustees are also the directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting.

Risk Management

The trustees examine the major risks that the charity faces and to put into operation systems so that necessary steps can be taken to lessen these risks.

Charitable aims and objectives

The principle objectives of the charity are to promote the objects of Rising for the Disabled Association by providing disabled people with the opportunity to ride and/or carriage drive, to benefit their health and wellbeing. The charity operates in the Barnsley and District area.

Activities undertaken for the public benefit.

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the charity commission.

The activities carried out for the benefit of the public, to meet the aims and objects include:

- Riding sessions for disabled people
- Providing volunteer opportunities

Achievements and performance during the period

Barnsley RDA made the difficult decision to close temporarily due to the new Novel Coronavirus pandemic just before the start of this financial year. The subsequent loss and uncertainty brought about difficult conversations regarding the very real and potential permanent closure of the charity.

Thanks to generous donations of the public via Facebook and media appeals, the charity was able to weather the four lockdowns and stabilise expenditure to enable survival. Significant expenditure was incurred in make the centre "Covid Secure" to enable a gradual return to riding sessions. This has not been without its trials and tribulations. Within the past few months, riding has started to resume, albeit with many riders still shielding and sessions

being strictly controlled to protect every single one of our riders, volunteers, parents and supporters alike.

The charities policy on reserves.

There are no minimum levels set by the trustees for reserves; however, this is currently under review.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Financial Position

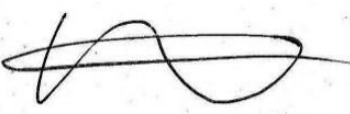
The financial statements are set out in pages xx to xx. The statement of financial activities shows net incoming resources for the year of a revenue nature of £7,421.

The total funds at the year-end stand at £7,429.

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Signed 
Mrs C Grayson, Trustee/Director

Date 12/11/2021

Barnsley Riding for the Disabled Association
Trustees Report and Accounts
Year Ended 31 March 2021

INCOME AND EXPENDITURE STATEMENT
for the period ended 31st March 2021

	2021	2020
INCOME		
Donations		27870
- Facebook	5724	
- Grants	13146	
- Individuals	10627	
Schools Services	1785	
Other		10
TOTAL INCOME	31282	27880
Less: EXPENDITURE		
Accountancy Fees	1196	790
Bank Charges	72	72
Electricity and heating and Water	1690	2793
Hygiene Supplies	36	0
Horse Expenses	1805	5515
Veterinary Fees	513	0
Insurance	0	880
Membership, subscriptions & licences	1185	305
Staffing costs	10150	12912
Office, Postage, printing and stationery	100	4018
Professional fees	1765	0
Refreshments	0	109
Repairs and maintenance	4300.90	3477
Staff training and clothing	45	156
Sundry Expenses	0	15
Telephone	923	736
Website and Software Costs	72	0
TOTAL EXPENSES	23853	31778
NET INCOME/LOSS	7429	-3898

Barnsley Riding for the Disabled Association
Trustees Report and Accounts
Year Ended 31 March 2021

BALANCE SHEET
as at 31st March 2021

	2021	2020
Assets		
Debtors	0	0
Unity Trust Bank	9282	1852
Cash	75	75
Total Assets	9357	1927
Liabilities		
Creditors	0	0
Total Liabilities	0	0
Assets – Liabilities	9357	1927
Capital		
Profit and Loss Account	9357	1927
Total Capital	9357	1927