

WAKEFIELD RIDING FOR THE DISABLED ASSOCIATION

England & Wales · Charity number 1120760

Details

Status Registered

Legal form Charitable company

Company number [05980871](#)

Registered 2007-09-04

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

Contact

Address Pennine Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JL

Phone 01924241341

Email enquiries@wakefield-rda.co.uk

Website www.wakefield-rda.co.uk

Activities

Objects: 3. THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE 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 WAKEFIELD AND DISTRICT AREA.

Activities: Wakefield RDA provides horse riding for people with disabilities in the Wakefield District. Volunteers help with horse care and riding sessions. Training and qualifications are available to riders and volunteers.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Amateur Sport, Animals, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** IN THE WAKEFIELD AREA.
- City Of Wakefield

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £92,756 | £91,341 | - | - |
| 2024-03-31 | £65,927 | £91,811 | - | - |
| 2023-03-31 | £74,457 | £71,652 | - | - |
| 2022-03-31 | £81,073 | £82,466 | - | - |
| 2021-03-31 | £100,361 | £68,540 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------|-------|------------|
| Janet English | Chair | 2016-11-14 |
| AUDREY JOYCE HONEYMAN | | |
| Karen Noden | | 2021-11-09 |
| Shirley Hudson | | 2017-11-13 |

WAKEFIELD RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1120760

Accounts

Wakefield Riding for the Disabled Association

Charity number 1120760

A company limited by guarantee number 05980871

Annual Report and Financial Statements

for the year ended 31 March 2025



Wakefield Riding for the Disabled Association

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by West Yorkshire Community Accountancy Service CIO

Wakefield Riding for the Disabled Association

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position | Dates |
|-----------------------|-----------------|--------------|
| Shirley Hudson | Secretary | |
| Audrey Joyce Honeyman | Treasurer | |
| Janet English | Chair | |
| Karen Noden | | |

| | | |
|-----------------------|----------|---------------------------------|
| Charity number | 1120760 | Registered in England and Wales |
| Company number | 05980871 | Registered in England and Wales |

| Registered and principal address | Bankers |
|--|--|
| Pennine Community Wood Lane Chapelthorpe Wakefield WF4 3JL | Nat West Wakefield City Branch 56 Westgate Wakefield WF1 1XF |

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's 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 Wakefield and district area.

The charity's main activities

To provide horse riding for people with disabilities to improve their health and well being.

Educational activities for young people.

Volunteering opportunities for the local community.

We are now registered with RDA UK for the additional activity of 'Tea with a Pony'. Initially for those living with dementia however we also open these sessions up to those living with mental health, limited physical activity and loneliness.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular with regard to disabled people by providing them with the opportunity to ride and be involved with horse care.

Achievements and performance

This year's focus has been on consistency in coaches, coaching provision to enable an increased participation. This was achieved on several fronts:

Restarting evening sessions on a Monday & Wednesday, providing an additional 20 places and engaging with new volunteers.

Camphill Wakefield increasing their access to RDA activities to 4 mornings and 1 afternoon a week, with an increase in the number of students in each group.

Collaboration with Shelley Williams, to provide a new activity of hippotherapy, now running twice a week.

Increasing our Tea with a Pony sessions to weekly throughout August and including a Christmas session, with crafting.

Local schools have increased access, looking for timetable Enrichment – 2 pupils transitioned to becoming Camphill Wakefield students

The Meet & Greet sessions, held in the school holidays, have helped us maximise opportunities by moving potential participants into existing sessions, have kept us in touch and engaged with those on the waiting list and improved our management of expectations.

The number of regular participants, on our Annual Return to RDA, for 2024/25, was 116 per week and we delivered over 4,000 sessions.

Participant achievements include NHS adults completing ASDAN awards, presenting 48 Grades 1 & 2 certificates in Horse Care & Riding and 5 Endeavour awards.

The introduction of the therapy riding route, around the fields, changed the whole outlook of riding for our participants, gave an enriching experience to our volunteers and valuable change of work to our 6 equines.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

Achievements and performance (continued)

None of this would be possible without our volunteers, numbers increased with the introduction of evening sessions, and we now have the support of 65 regular volunteers, ranging from 14 - 70 years old. We have also worked with Sheffield Hallam, Harper Keele, Leeds Beckett and Huddersfield University supporting work placements for degree students studying Sports Therapy, Occupational Therapy, Veterinary Medicine and Equine Science.

Volunteering has also been strong from local companies seeking Community Days, we have had fabulous days, involving maintaining facilities and supporting sessions from our regular supporters – Cummins UK Ltd and AJ Gallagher and developed new relationships with Amazon, hhGlobal, Algeco and Northern Gas.

Fundraising events have been successful, although our 3 unaffiliated dressage events proved challenging as entry numbers were low, however this has been seen across the equine community. We have plans for a couple of innovative ideas to make our dressage events stand out from others being advertised for 2025/2026. We have tried, and enjoyed, two new fundraising ventures – evening vet talks, supported by Ridings Equine Vets. The 1st was on hindlimb lameness, including White Rose Physiotherapy, held in September 2024, followed by 2nd evening in March 2025, with leg dissection, presented as micro talks, at a number of 'table stations' in the room, rotating round to the next station every 20 minutes and attended by 90 people. The 2nd new venture was a Fashion Show, provided by Colours Fashion Fundraising and attended by 95 people, opening a completely new audience to Wakefield RDA and raising a fabulous amount of funds.

During the year, the trustees continued to work with Camphill Wakefield to progress a merger of the two organisations and discussions have also taken place with the Charity Commission, with a view to completing this during 2025-2026.

It truly has been an exciting year of RDA activities and events.

Financial review

The net income for the year was £1,415, including net expenditure of £5,573 on unrestricted funds and net income of £6,988 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £37,907.

The charity should hold reserves of an upper limit of £48,000, relating to expenses covering approximately a 6 month period and a lower limit of £24,000, relating to a 3 month period.

This is in order to maintain the smooth running of the charity in the event of unforeseen losses or reduction in income and in order to fulfil its legal obligations should the charity have to close.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 9/9/2025

Janet English (Trustee)

Wakefield Riding for the Disabled Association

Independent examiner's report to the trustees of Wakefield Riding for the Disabled Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Alan Dodd FCCA

12/9/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wakefield Riding for the Disabled Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

| | Notes | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grants and donations | (2) | 8,634 | 10,515 | 19,149 | 25,120 |
| Sales and fees | | 56,345 | - | 56,345 | 35,880 |
| Fundraising | | 10,464 | - | 10,464 | 7,016 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine | | 1,100 | - | 1,100 | 1,267 |
| Other income | | 39 | - | 39 | 58 |
| Profit on disposal of assets | | 100 | - | 100 | 178 |
| Bank interest | | 559 | - | 559 | 708 |
| Total income | | 82,241 | 10,515 | 92,756 | 75,227 |
| Expenditure on: | | | | | |
| Salaries, NICs and pensions | (3) | 60,579 | - | 60,579 | 47,841 |
| Payroll and pension admin cost | | 1,518 | - | 1,518 | 864 |
| Staff healthcare | | 336 | - | 336 | 107 |
| Travel and expenses | | 168 | - | 168 | 158 |
| Vet and equine dentist | | 3,288 | - | 3,288 | 9,812 |
| Equipment and repairs | | 2,781 | 320 | 3,101 | 13,876 |
| Farrier | | 1,740 | - | 1,740 | 1,537 |
| Training and education | | 155 | - | 155 | 769 |
| Licenses | | 778 | - | 778 | 916 |
| Insurance | | 3,284 | - | 3,284 | 2,939 |
| Feed | | 2,519 | - | 2,519 | 974 |
| Fundraising | | 732 | - | 732 | 722 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine rental | | 1,163 | - | 1,163 | 1,265 |
| Drinks machine supplies and expenses | | 582 | - | 582 | 840 |
| Independent examination | | 1,512 | - | 1,512 | 1,386 |
| Depreciation | | 3,441 | - | 3,441 | 3,860 |
| Sundries | | 296 | - | 296 | 338 |
| Postage and office supplies | | 630 | - | 630 | 637 |
| Printing and photocopying | | 519 | - | 519 | 529 |
| Total expenditure | | 91,021 | 320 | 91,341 | 94,370 |
| Net income / (expenditure) | | (8,780) | 10,195 | 1,415 | (19,143) |
| Transfers between funds | | 3,207 | (3,207) | - | - |
| Net movement in funds | | (5,573) | 6,988 | 1,415 | (19,143) |
| Fund balances brought forward | | 55,903 | 7,148 | 63,051 | 82,194 |
| Fund balances carried forward | (4) | 50,330 | 14,136 | 64,466 | 63,051 |

All incoming resources and resources expended derive from continuing activities.

Wakefield Riding for the Disabled Association

Balance sheet

as at 31 March 2025

| | 2025 | 2025 | 2025 | 2024 |
|--|---------------|---------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (8) 12,423 | - | 12,423 | 13,265 |
| Total fixed assets | <u>12,423</u> | <u>-</u> | <u>12,423</u> | <u>13,265</u> |
| Current assets | | | | |
| Debtors and prepayments | (5) 8,804 | - | 8,804 | 8,716 |
| Cash at bank and in hand | (6) 31,277 | 14,136 | 45,413 | 43,383 |
| Total current assets | <u>40,081</u> | <u>14,136</u> | <u>54,217</u> | <u>52,099</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (7) 2,174 | - | 2,174 | 2,313 |
| Total current liabilities | <u>2,174</u> | <u>-</u> | <u>2,174</u> | <u>2,313</u> |
| Net current assets / (liabilities) | <u>37,907</u> | <u>14,136</u> | <u>52,043</u> | <u>49,786</u> |
| Net assets | <u>50,330</u> | <u>14,136</u> | <u>64,466</u> | <u>63,051</u> |
| Funds | | | | |
| Unrestricted funds | 50,330 | - | 50,330 | 55,903 |
| Restricted funds | - | 14,136 | 14,136 | 7,148 |
| Total funds | <u>50,330</u> | <u>14,136</u> | <u>64,466</u> | <u>63,051</u> |

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 9/9/2025

Janet English (Trustee)

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets are to be capitalised if they can be used for more than one year and cost at least £250. It is assumed that used assets donated to the company, other than the ponies, are on average 50% through their expected life and hence are capitalised at 50% of their estimated new replacement value. The working life of each pony on acquisition is estimated when acquired, maximum of 10 years, and depreciated on a straight-line basis over this period. Where ponies are donated an estimated value is assigned.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Ponies: over 10 years

Stable and riding equipment: over 10 years: 10% per annum

Stable and riding equipment: over 5 years: 20% per annum

Office furniture and equipment - 25% per annum

Container: 5% per annum

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2025

| 2 Grants and donations | 2025 | 2025 | 2025 | 2024 |
|------------------------|--------------------|------------------|---------------|---------------|
| | Unrestricted funds | Restricted funds | Total funds | Total funds |
| | £ | £ | £ | £ |
| Amazon | 500 | - | 500 | - |
| Wakefield MDC | - | 10,515 | 10,515 | - |
| Sport England | - | - | - | 7,200 |
| Co-Op | - | - | - | 100 |
| Neighbourly | - | - | - | 1,000 |
| Other donations | 8,134 | - | 8,134 | 16,820 |
| | <u>8,634</u> | <u>10,515</u> | <u>19,149</u> | <u>25,120</u> |

| 3 Staff costs and numbers | 2025 | 2024 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Gross salaries | 58,639 | 43,888 |
| Social security costs | 4,689 | 5,449 |
| Employment allowance | (4,689) | (3,168) |
| Pensions | 1,940 | 1,672 |
| | <u>60,579</u> | <u>47,841</u> |

The average number of employees during the year was 3, being an average of 2.6 full time equivalent (2024: 2.6, 2.2 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2025 | 2024 |
|---|-------|-------|
| | £ | £ |
| Costs of the scheme to the charity for the year | 1,940 | 1,672 |
| Amount of any contributions outstanding at the year end | 314 | - |

| 4 Restricted funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|--------------------------------|--------------|---------------|------------|----------------|---------------|
| | £ | £ | £ | £ | £ |
| Community Development Fund | - | 486 | 20 | (457) | 9 |
| LCGP - Roof Repairs | - | 6,512 | - | - | 6,512 |
| Local Community Group Fund | - | 2,571 | 34 | (2,142) | 395 |
| WMDC NIF | - | 946 | 266 | - | 680 |
| 2024 New Horse | 1,000 | - | - | - | 1,000 |
| Co-op Repurposed Stables Fund | 1,012 | - | - | - | 1,012 |
| RDA - Grants to Groups | 804 | - | - | - | 804 |
| Horses for Health | 167 | - | - | - | 167 |
| RDA - Vol Coordinator | 939 | - | - | - | 939 |
| Sport England - Sunny | 2,618 | - | - | - | 2,618 |
| Sport England - Return to Play | 608 | - | - | (608) | - |
| | <u>7,148</u> | <u>10,515</u> | <u>320</u> | <u>(3,207)</u> | <u>14,136</u> |

Fund descriptions are on the next page.

Wakefield Riding for the Disabled Association

Notes to the accounts continued

for the year ended 31 March 2025

4 Restricted funds continued

| Fund name | Purpose of restriction |
|--------------------------------|---|
| Community Development Fund | To purchase a saddle, transfer being the capitalised purchase costs, |
| LCGP - Roof Repairs | Towards the costs of a new roof. |
| Local Community Group Fund | For a replacement hoist, transfer being the capitalised purchase costs. |
| WMDC NIF | Towards costs of horse feed and associated costs. |
| 2024 New Horse | Towards the purchase of a new horse and associated costs. |
| Co-op Repurposed Stables Fund | Originally for a new stable block, the funder has agreed this can be repurposed for facility improvements. |
| RDA - Grants to Groups | Towards costs of new activities and opportunities for growth. |
| Horses for Health | Towards Tea with a Pony. |
| RDA - Vol Coordinator | Towards volunteering costs. |
| Sport England - Sunny | To purchase a horse, with permission being sought to repurpose utilisation of the balance. |
| Sport England - Return to Play | To assist with the group's restart of activities in a Covid safe manner. Transfer relates to the balance of funding released to unrestricted funds. |

5 Debtors and prepayments

| | 2025 | 2024 |
|----------------|--------------|--------------|
| | £ | £ |
| Debtors | 1,852 | 1,090 |
| Prepayments | 793 | 1,938 |
| Accrued income | 1,023 | 1,941 |
| Other debtors | 5,136 | 3,747 |
| | <u>8,804</u> | <u>8,716</u> |

6 Cash at bank and in hand

| | 2025 | 2024 |
|--------------|---------------|---------------|
| | £ | £ |
| Cash at bank | 45,413 | 43,383 |
| | <u>45,413</u> | <u>43,383</u> |

7 Creditors and accruals

| | 2025 | 2024 |
|------------------------------|--------------|--------------|
| Accruals | 1,860 | 1,487 |
| Taxation and social security | - | 826 |
| Other creditors | 314 | - |
| | <u>2,174</u> | <u>2,313</u> |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2025

| 8 Tangible assets | Container | Office Equipment | Stable and Riding Equipment | Ponies | Total |
|------------------------------|--------------|---------------------|-----------------------------------|---------------|---------------|
| <u>Cost</u> | £ | £ | £ | £ | £ |
| At 1 April 2024 | 2,730 | 4,725 | 22,702 | 12,900 | 43,057 |
| Additions | - | - | 2,599 | - | 2,599 |
| Disposals | - | - | (706) | - | (706) |
| At 31 March 2025 | <u>2,730</u> | <u>4,725</u> | <u>24,595</u> | <u>12,900</u> | <u>44,950</u> |
| <u>Depreciation</u> | | | | | |
| At 1 April 2024 | 2,459 | 2,272 | 19,821 | 5,240 | 29,792 |
| Depn reversed re. disposals | - | - | (706) | - | (706) |
| Charge for year | 137 | 984 | 1,160 | 1,160 | 3,441 |
| At 31 March 2025 | <u>2,596</u> | <u>3,256</u> | <u>20,275</u> | <u>6,400</u> | <u>32,527</u> |
| <u>Net book value</u> | | | | | |
| At 31 March 2025 | <u>134</u> | <u>1,469</u> | <u>4,320</u> | <u>6,500</u> | <u>12,423</u> |
| At 31 March 2024 | <u>271</u> | <u>2,453</u> | <u>2,881</u> | <u>7,660</u> | <u>13,265</u> |

| Stable and Riding Equipment | Over 10 years | Over 5 years | Total |
|------------------------------------|------------------|-----------------|---------------|
| <u>Cost</u> | £ | £ | £ |
| At 1 April 2024 | 14,718 | 7,984 | 22,702 |
| Additions | 2,599 | - | 2,599 |
| Disposals | (706) | - | (706) |
| At 31 March 2025 | <u>16,611</u> | <u>7,984</u> | <u>24,595</u> |
| <u>Depreciation</u> | | | |
| At 1 April 2024 | 13,022 | 6,799 | 19,821 |
| Depn reversed re. disposals | (706) | - | (706) |
| Charge for year | 864 | 296 | 1,160 |
| At 31 March 2025 | <u>13,180</u> | <u>7,095</u> | <u>20,275</u> |
| <u>Net book value</u> | | | |
| At 31 March 2025 | <u>3,431</u> | <u>889</u> | <u>4,320</u> |
| At 1 April 2024 | <u>1,696</u> | <u>1,185</u> | <u>2,881</u> |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2025

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

| | 2025 | 2024 |
|--|------------|--------------|
| | £ | £ |
| Within one year | 302 | 1,316 |
| In the second to fifth years inclusive | 50 | 353 |
| | <u>352</u> | <u>1,669</u> |

Wakefield Riding for the Disabled Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2025

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ | 2025 Restricted funds £ | 2024 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income | | | | | | |
| Grants and donations | 8,634 | 15,820 | 10,515 | 9,300 | 19,149 | 25,120 |
| Sales and fees | 56,345 | 35,880 | - | - | 56,345 | 35,880 |
| Fundraising | 10,464 | 7,016 | - | - | 10,464 | 7,016 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine | 1,100 | 1,267 | - | - | 1,100 | 1,267 |
| Other income | 39 | 58 | - | - | 39 | 58 |
| Profit on disposal of assets | 100 | 178 | - | - | 100 | 178 |
| Bank interest | 559 | 708 | - | - | 559 | 708 |
| Total income | 82,241 | 65,927 | 10,515 | 9,300 | 92,756 | 75,227 |
| Expenditure | | | | | | |
| Salaries, NICs and pensions | 60,579 | 47,841 | - | - | 60,579 | 47,841 |
| Payroll and pension admin cost | 1,518 | 864 | - | - | 1,518 | 864 |
| Staff healthcare | 336 | 107 | - | - | 336 | 107 |
| Travel and expenses | 168 | 58 | - | 100 | 168 | 158 |
| Vet and equine dentist | 3,288 | 9,331 | - | 481 | 3,288 | 9,812 |
| Equipment and repairs | 2,781 | 12,524 | 320 | 1,352 | 3,101 | 13,876 |
| Farrier | 1,740 | 1,537 | - | - | 1,740 | 1,537 |
| Training and education | 155 | 143 | - | 626 | 155 | 769 |
| Licenses | 778 | 916 | - | - | 778 | 916 |
| Insurance | 3,284 | 2,939 | - | - | 3,284 | 2,939 |
| Feed | 2,519 | 974 | - | - | 2,519 | 974 |
| Fundraising | 732 | 722 | - | - | 732 | 722 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine rental | 1,163 | 1,265 | - | - | 1,163 | 1,265 |
| Drinks machine supplies and expens | 582 | 840 | - | - | 582 | 840 |
| Independent examination | 1,512 | 1,386 | - | - | 1,512 | 1,386 |
| Depreciation | 3,441 | 3,860 | - | - | 3,441 | 3,860 |
| Sundries | 296 | 338 | - | - | 296 | 338 |
| Postage and office supplies | 630 | 637 | - | - | 630 | 637 |
| Printing and photocopying | 519 | 529 | - | - | 519 | 529 |
| Total expenditure | 91,021 | 91,811 | 320 | 2,559 | 91,341 | 94,370 |
| Net income / (expenditure) | (8,780) | (25,884) | 10,195 | 6,741 | 1,415 | (19,143) |
| Transfers between funds | 3,207 | 6,864 | (3,207) | (6,864) | - | - |
| Net movement in funds | (5,573) | (19,020) | 6,988 | (123) | 1,415 | (19,143) |
| Fund balances brought forward | 55,903 | 74,923 | 7,148 | 7,271 | 63,051 | 82,194 |
| Fund balances carried forward | 50,330 | 55,903 | 14,136 | 7,148 | 64,466 | 63,051 |

WAKEFIELD RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1120760

Accounts

Wakefield Riding for the Disabled Association

Charity number 1120760

A company limited by guarantee number 05980871

Annual Report and Financial Statements

for the year ended 31 March 2024



Wakefield Riding for the Disabled Association

Annual Report and Financial Statements for the year ended 31 March 2024

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| Statement of financial activities | 7 |
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Prepared by West Yorkshire Community Accountancy Service CIO

Wakefield Riding for the Disabled Association

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position |
|-----------------------|-----------------|
| Shirley Hudson | Secretary |
| Audrey Joyce Honeyman | |
| Janet English | Chair |
| Karen Noden | |

Charity number 1120760 Registered in England and Wales

Company number 05980871 Registered in England and Wales

| Registered and principal address | Bankers |
|---|-----------------------|
| Pennine Community | Nat West |
| Wood Lane | Wakefield City Branch |
| Chapelthorpe | 56 Westgate |
| Wakefield | Wakefield |
| West Yorkshire | WF1 1XF |
| WF4 3JL | |

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's 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 Wakefield and district area.

The charity's main activities

To provide horse riding for people with disabilities to improve their health and well being.
Educational activities for young people.
Volunteering opportunities for the local community.
We are now registered with RDA UK for the additional activity of 'Tea with a Pony'. Initially for those living with dementia however we also open these sessions up to those living with mental health, limited physical activity and loneliness.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2024

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular with regard to disabled people by providing them with the opportunity to ride and be involved with horse care.

Achievements and performance

The trustees have continued to work with Camphill Wakefield to progress the merger and is anticipated to be completed by August 2024.

The Centre Manager and trustees have spent time considering the future staff requirements of the group and succession planning. The trustees are delighted that Charlotte Worbey, was Hill, on her return from maternity leave, accepted the offer to become a full-time member of staff. The group is fortunate to have 4 Coach in Training volunteers and is delighted to share 2 have completed their training, been assessed and achieved Group Coach. This achievement has been supported by Volunteer Group Coach, Dawn Thompson, who has taken on the role of being the Group's Lead Coach to mentor the trainee coaches. Charlotte has achieved the Certificate in Assessing Vocational Achievement enabling the Group to continue to deliver City & Guilds awards and qualifications.

In addition to our regular activities, in April 2023, we welcomed BLESMA, an organisation that supported limbless veterans, and their families for a Saturday morning of riding.

As the year progressed, and coach resources increased, the Group has been able to develop new sessions. This includes expansion of the Supported Volunteer activity to be an enrichment activity for young people in schools, preparing to transition from school to college. 1 young person achieved City & Guilds Work Based Learning Level 1 Horse Care, 4 Camphill Wakefield students achieved ASDAN Towards Independence and Grade 1 Horse Care.

Since February 2024 there has been an increase in school enquiries for 1:1 sessions for riding, horse care as additional activities for their welfare, including 3 schools that have not previously approached the Group. This renewed interest is positive, and particularly encouraging in light of the Group having been approached by WMDC to become an approved Alternative Provision for inclusion in the new directory, due for launch in July 2024.

Hannah Wilson had been due to join the Group, as part-time staff, in February 2023, however this was delayed due to breaking her arm. Happily, she was able to join the Group at the beginning of September and has proved to be a great fit and asset to the group. She achieved Group Coach in December 2023 and this enabled the Group to make preparations for resuming evening sessions. This was a lengthy process of contacting everyone on the waiting list to begin matching need with availability and set in motion a recruitment campaign for evening volunteers. The response was excellent and to ensure a smooth start to evenings, with new volunteers and participants, the Group took an innovative approach. The evening volunteers, for both Monday and Wednesday evenings, were invited to attend 4 evening training sessions throughout March so they completed their induction, initial training and got to know each other before the new participants started in April 2024. This approach improved volunteer retention and created a feeling of belonging.

We completed a full year of fundraising activities, including the return of the Quiz Night, 3 dressage events and stalls at Camphill Wakefield's Summer and Advent Fair. The Group needed funding to replace all their riding hats, so to supplement the grant from Gallagher Community Fund, the Centre Manager raised additional funds by taking part in York 10K in August 2024.

The Group was successful in an application for funding from Sport England to buy a new horse. Sunny joined the Group in July 2024 and quickly settled into sessions and has proved to be suitable for all ages and disabilities. The donation from the Coop has enabled the Group to purchase some new games equipment to enhance session activities and coaches to get creative with new games.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2024

Financial review

The net expenditure for the year was £19,143, including net expenditure of £19,020 on unrestricted funds and net expenditure of £123 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £42,638.

The Charity should hold reserves of an upper limit £48,000, relating to expenses covering approximately a 6 month period and a lower limit £24,000, relating to a 3 month period.

This is in order to maintain the smooth running of the charity in the event of unforeseen losses or reduction in income and in order to fulfil its legal obligations should the charity have to close.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 08/10/2024

Janet English (Trustee)

Wakefield Riding for the Disabled Association

Independent examiner's report to the trustees of Wakefield Riding for the Disabled Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

E J Beverley FCCA

15/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wakefield Riding for the Disabled Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

| | Notes | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grants and donations | (2) | 15,820 | 9,300 | 25,120 | 15,436 |
| Sales and fees | | 35,880 | - | 35,880 | 46,925 |
| Fundraising | | 7,016 | - | 7,016 | 8,029 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine | | 1,267 | - | 1,267 | 1,892 |
| Other income | | 58 | - | 58 | 31 |
| Profit on disposal of assets | | 178 | - | 178 | - |
| Bank interest | | 708 | - | 708 | 290 |
| Total income | | 65,927 | 9,300 | 75,227 | 77,603 |
| Expenditure on: | | | | | |
| Salaries, NICs and pensions | (3) | 47,841 | - | 47,841 | 46,775 |
| Payroll and pension admin cost | | 864 | - | 864 | 1,056 |
| Staff healthcare | | 107 | - | 107 | 66 |
| Travel and expenses | | 58 | 100 | 158 | 376 |
| Vet and equine dentist | | 9,331 | 481 | 9,812 | 3,797 |
| Equipment and repairs | | 12,524 | 1,352 | 13,876 | 12,807 |
| Farrier | | 1,537 | - | 1,537 | 1,440 |
| Training and education | | 143 | 626 | 769 | 1,829 |
| Licenses | | 916 | - | 916 | 298 |
| Event costs | | - | - | - | 130 |
| Insurance | | 2,939 | - | 2,939 | 3,370 |
| Feed | | 974 | - | 974 | 2,150 |
| Fundraising | | 722 | - | 722 | 500 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine rental | | 1,265 | - | 1,265 | 1,265 |
| Drinks machine supplies and expenses | | 840 | - | 840 | 599 |
| Independent examination | | 1,386 | - | 1,386 | 1,320 |
| Depreciation | | 3,860 | - | 3,860 | 3,883 |
| Sundries | | 338 | - | 338 | 281 |
| Postage and office supplies | | 637 | - | 637 | 470 |
| Printing and photocopying | | 529 | - | 529 | 490 |
| Total expenditure | | 91,811 | 2,559 | 94,370 | 87,902 |
| Net income / (expenditure) | | (25,884) | 6,741 | (19,143) | (10,299) |
| Transfers between funds | | 6,864 | (6,864) | - | - |
| Net movement in funds | | (19,020) | (123) | (19,143) | (10,299) |
| Fund balances brought forward | | 74,923 | 7,271 | 82,194 | 92,493 |
| Fund balances carried forward | (4) | 55,903 | 7,148 | 63,051 | 82,194 |

All incoming resources and resources expended derive from continuing activities.

Wakefield Riding for the Disabled Association

Balance sheet

as at 31 March 2024

| | 2024 | 2024 | 2024 | 2023 |
|--|---------------|--------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (5) 13,265 | - | 13,265 | 9,532 |
| Total fixed assets | <u>13,265</u> | <u>-</u> | <u>13,265</u> | <u>9,532</u> |
| Current assets | | | | |
| Debtors and prepayments | (6) 8,716 | - | 8,716 | 6,546 |
| Cash at bank and in hand | (7) 36,235 | 7,148 | 43,383 | 67,436 |
| Total current assets | <u>44,951</u> | <u>7,148</u> | <u>52,099</u> | <u>73,982</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (8) 2,313 | - | 2,313 | 1,320 |
| Total current liabilities | <u>2,313</u> | <u>-</u> | <u>2,313</u> | <u>1,320</u> |
| Net current assets / (liabilities) | <u>42,638</u> | <u>7,148</u> | <u>49,786</u> | <u>72,662</u> |
| Net assets | <u>55,903</u> | <u>7,148</u> | <u>63,051</u> | <u>82,194</u> |
| Funds | | | | |
| Unrestricted funds | 55,903 | - | 55,903 | 74,923 |
| Restricted funds | - | 7,148 | 7,148 | 7,271 |
| Total funds | <u>55,903</u> | <u>7,148</u> | <u>63,051</u> | <u>82,194</u> |

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 08/10/2024

Janet English (Trustee)

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets are to be capitalised if they can be used for more than one year and cost at least £250. It is assumed that used assets donated to the company, other than the ponies, are on average 50% through their expected life and hence are capitalised at 50% of their estimated new replacement value. The working life of each pony on acquisition is estimated when acquired, maximum of 10 years, and depreciated on a straight-line basis over this period. Where ponies are donated an estimated value is assigned.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Ponies: over 10 years

Stable and riding equipment: over 10 years: 10% per annum

Stable and riding equipment: over 5 years: 20% per annum

Office furniture and equipment - 25% per annum

Container: 5% per annum

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2024

| 2 Grants and donations | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Riding for the Disabled Association (RDA) | - | - | - | 350 |
| Sport England | - | 7,200 | 7,200 | - |
| Disability Rights | - | - | - | 2,796 |
| Co-Op | - | 100 | 100 | - |
| Neighbourly | - | 1,000 | 1,000 | - |
| Other donations | 15,820 | 1,000 | 16,820 | 12,290 |
| | <u>15,820</u> | <u>9,300</u> | <u>25,120</u> | <u>15,436</u> |

| 3 Staff costs and numbers | 2024 £ | 2023 £ |
|----------------------------------|---------------|---------------|
| Gross salaries | 43,888 | 45,213 |
| Social security costs | 5,449 | 3,155 |
| Employment allowance | (3,168) | (3,144) |
| Pensions | 1,672 | 1,552 |
| | <u>47,841</u> | <u>46,775</u> |

The average number of employees during the year was 2.6, being an average of 2.4 full time equivalent (2023: 2, 1.5 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Costs of the scheme to the charity for the year | 1,672 | 1,552 |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2024

| 4 Restricted funds | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|--------------------------------|------------------|---------------|---------------|----------------|------------------|
| 2024 New Horse | - | 1,000 | - | - | 1,000 |
| Co-op repurposed stables Fund | 4,055 | - | 1,179 | (1,864) | 1,012 |
| Co-op Thornhill Grant | - | 100 | 100 | - | - |
| RDA - Grants to Groups | 1,430 | - | 626 | - | 804 |
| Horses for Health | 239 | - | 72 | - | 167 |
| Neighbourly Grant | - | 1,000 | - | (1,000) | - |
| RDA Vol. Coordinator Grant | 939 | - | - | - | 939 |
| Sport England - Sunny | - | 7,200 | 582 | (4,000) | 2,618 |
| Sport England - Return to Play | 608 | - | - | - | 608 |
| | <u>7,271</u> | <u>9,300</u> | <u>2,559</u> | <u>(6,864)</u> | <u>7,148</u> |

| Fund name | Purpose of restriction |
|--------------------------------|--|
| 2024 New Horse | Towards the purchase of a new horse and associated costs. |
| Co-op repurposed stables Fund | Originally for a new stable block, the funder has agreed this can be repurposed for facility improvements. The transfer relates to the purchase of new seating for the viewing area and a bookcase, capitalised for the use of the whole charity. |
| Co-op Thornhill Grant | To help towards the cost of new games equipment. |
| RDA - Grants to Groups | Towards costs of new activities and opportunities for growth. |
| Horses for Health | Towards Tea with a Pony. |
| Neighbourly Grant | To help towards the cost of new riding hats. The transfer relates to the new hats being capitalised. |
| RDA Vol. Coordinator Grant | RDA Vol. Coordinator Grant |
| Sport England - Sunny | To purchase a horse. The transfer relates to the cost of Sunny, the horse purchased, being capitalised. |
| Sport England - Return to Play | To assist with the group's restart of activities in a Covid safe manner for our coaches, volunteers, work placement students and participants. |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2024

| 5 Tangible assets | Container | Office equipment | Total Stable and Riding Equipment | Ponies | Total |
|-----------------------------|--------------|------------------|-----------------------------------|---------------|---------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 April 2023 | 2,730 | 2,296 | 22,420 | 8,900 | 36,346 |
| Additions | - | 2,429 | 1,481 | 4,000 | 7,910 |
| Disposals | - | - | (1,199) | - | (1,199) |
| At 31 March 2024 | <u>2,730</u> | <u>4,725</u> | <u>22,702</u> | <u>12,900</u> | <u>43,057</u> |
| Depreciation | | | | | |
| At 1 April 2023 | 1,776 | 1,289 | 19,799 | 3,950 | 26,814 |
| Depn reversed re. disposals | - | - | (882) | - | (882) |
| Charge for year | 683 | 983 | 904 | 1,290 | 3,860 |
| At 31 March 2024 | <u>2,459</u> | <u>2,272</u> | <u>19,821</u> | <u>5,240</u> | <u>29,792</u> |
| Net book value | | | | | |
| At 31 March 2024 | <u>271</u> | <u>2,453</u> | <u>2,881</u> | <u>7,660</u> | <u>13,265</u> |
| At 1 April 2023 | <u>954</u> | <u>1,007</u> | <u>2,621</u> | <u>4,950</u> | <u>9,532</u> |

Stable and Riding Equipment

| | Over 10 years | Over 5 years | Total |
|-----------------------------|---------------|--------------|---------------|
| | £ | £ | £ |
| Cost | | | |
| At 1 April 2023 | 15,247 | 7,173 | 22,420 |
| Additions | - | 1,481 | 1,481 |
| Disposals | (529) | (670) | (1,199) |
| At 31 March 2024 | <u>14,718</u> | <u>7,984</u> | <u>22,702</u> |
| Depreciation | | | |
| At 1 April 2023 | 12,626 | 7,173 | 19,799 |
| Depn reversed re. disposals | (212) | (670) | (882) |
| Charge for year | 608 | 296 | 904 |
| At 31 March 2024 | <u>13,022</u> | <u>6,799</u> | <u>19,821</u> |
| Net book value | | | |
| At 31 March 2024 | <u>1,696</u> | <u>1,185</u> | <u>2,881</u> |
| At 1 April 2023 | <u>2,621</u> | <u>-</u> | <u>2,621</u> |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2024

| | | |
|----------------------------------|--------------|--------------|
| 6 Debtors and prepayments | 2024 | 2023 |
| | £ | £ |
| Debtors | 1,090 | 2,190 |
| Prepayments | 1,938 | 1,403 |
| Accrued income | 1,941 | 1,021 |
| Other debtors | 3,747 | 1,932 |
| | <u>8,716</u> | <u>6,546</u> |

| | | |
|-----------------------------------|---------------|---------------|
| 7 Cash at bank and in hand | 2024 | 2023 |
| | £ | £ |
| Cash at bank | 43,383 | 67,436 |
| | <u>43,383</u> | <u>67,436</u> |

| | | |
|---------------------------------|--------------|--------------|
| 8 Creditors and accruals | 2024 | 2023 |
| | £ | £ |
| Accruals | 1,487 | 1,320 |
| Taxation and social security | 826 | - |
| | <u>2,313</u> | <u>1,320</u> |

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

10 Operating leases

| | | |
|--|--------------|--------------|
| Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due: | 2024 | 2023 |
| | £ | £ |
| Within one year | 1,316 | 1,519 |
| In the second to fifth years inclusive | 353 | 1,669 |
| | <u>1,669</u> | <u>3,188</u> |

Wakefield Riding for the Disabled Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2024

| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
|--------------------------------------|-----------------|---------------|----------------|-----------------|-----------------|-----------------|
| | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Grants and donations | 15,820 | 12,290 | 9,300 | 3,146 | 25,120 | 15,436 |
| Sales and fees | 35,880 | 46,925 | - | - | 35,880 | 46,925 |
| Fundraising | 7,016 | 8,029 | - | - | 7,016 | 8,029 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine | 1,267 | 1,892 | - | - | 1,267 | 1,892 |
| Other income | 58 | 31 | - | - | 58 | 31 |
| Profit on disposal of assets | 178 | - | - | - | 178 | - |
| Bank interest | 708 | 290 | - | - | 708 | 290 |
| Total income | 65,927 | 74,457 | 9,300 | 3,146 | 75,227 | 77,603 |
| Expenditure | | | | | | |
| Salaries, NICs and pensions | 47,841 | 42,719 | - | 4,056 | 47,841 | 46,775 |
| Payroll and pension admin cost | 864 | 1,056 | - | - | 864 | 1,056 |
| Staff healthcare | 107 | 66 | - | - | 107 | 66 |
| Travel and expenses | 58 | 70 | 100 | 306 | 158 | 376 |
| Vet and equine dentist | 9,331 | 3,797 | 481 | - | 9,812 | 3,797 |
| Equipment and repairs | 12,524 | 2,827 | 1,352 | 9,980 | 13,876 | 12,807 |
| Farrier | 1,537 | 1,440 | - | - | 1,537 | 1,440 |
| Training and education | 143 | 329 | 626 | 1,500 | 769 | 1,829 |
| Licenses | 916 | 298 | - | - | 916 | 298 |
| Event costs | - | 30 | - | 100 | - | 130 |
| Insurance | 2,939 | 3,370 | - | - | 2,939 | 3,370 |
| Feed | 974 | 2,150 | - | - | 974 | 2,150 |
| Fundraising | 722 | 500 | - | - | 722 | 500 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine rental | 1,265 | 1,265 | - | - | 1,265 | 1,265 |
| Drinks machine supplies and expenses | 840 | 599 | - | - | 840 | 599 |
| Independent examination | 1,386 | 1,320 | - | - | 1,386 | 1,320 |
| Depreciation | 3,860 | 3,883 | - | - | 3,860 | 3,883 |
| Sundries | 338 | 271 | - | 10 | 338 | 281 |
| Postage and office supplies | 637 | 470 | - | - | 637 | 470 |
| Printing and photocopying | 529 | 192 | - | 298 | 529 | 490 |
| Total expenditure | 91,811 | 71,652 | 2,559 | 16,250 | 94,370 | 87,902 |
| Net income / (expenditure) | (25,884) | 2,805 | 6,741 | (13,104) | (19,143) | (10,299) |
| Transfers between funds | 6,864 | 1,019 | (6,864) | (1,019) | - | - |
| Net movement in funds | (19,020) | 3,824 | (123) | (14,123) | (19,143) | (10,299) |
| Fund balances brought forward | 74,923 | 71,099 | 7,271 | 21,394 | 82,194 | 92,493 |
| Fund balances carried forward | 55,903 | 74,923 | 7,148 | 7,271 | 63,051 | 82,194 |

WAKEFIELD RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1120760

Accounts

Wakefield Riding for the Disabled Association

Charity number 1120760

A company limited by guarantee number 05980871

Annual Report and Financial Statements

for the year ended 31 March 2023



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Wakefield Riding for the Disabled Association

Annual Report and Financial Statements for the year ended 31 March 2023

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| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Notes to the accounts | 9 to 14 |

Prepared by West Yorkshire Community Accountancy Service CIO

Wakefield Riding for the Disabled Association

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position |
|-----------------------|-----------------|
| Shirley Hudson | Secretary |
| Audrey Joyce Honeyman | |
| Janet English | Chair |
| Karen Noden | |

Charity number 1120760 Registered in England and Wales

Company number 05980871 Registered in England and Wales

Registered and principal address

Pennine Community
Wood Lane
Chapelthorpe
Wakefield
West Yorkshire
WF4 3JL

Bankers

Nat West
Wakefield City Branch
56 Westgate
Wakefield
WF1 1XF

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's 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 Wakefield and district area.

The charity's main activities

To provide horse riding for people with disabilities to improve their health and well being.

Educational activities for young people.

Volunteering opportunities for the local community.

We are now registered with RDA UK for the additional activity of 'Tea with a Pony'. Initially for those living with dementia however we also open these sessions up to those living with mental health, limited physical activity and loneliness.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2023

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular with regard to disabled people by providing them with the opportunity to ride and be involved with horse care.

Achievements and performance

April 2022 – March 2023 has been a fully operational year. The year has seen the return of nearly all of the group's pre-pandemic fundraising events. The only event we have not done is the Quiz Night and we hope to reintroduce this in May 2023.

The return of activities included school groups, an NHS group and Camphill Wakefield students joining us for 4 half day sessions per week. Achievements include 2 Camphill student achieving City & Guilds Work-based Learning Level 1 Horse Care and 2 Camphill students & 1 participant achieving City & Guilds Entry Level Skills for Working Life, other achievements across our participants included RDA UK Grade tests 1 & 2 (Horse Care & Riding).

Extra activities were organised for participants including 3 Saturday mornings giving 18 participants the experience of riding out through the woods and on the bridleways of Newmillerdam Country Park. We also celebrated the Queen's Jubilee with a week a special activities including crown decoration, creating our own beacon that everyone could contribute to and setting up an obstacle course, with key road and London landmarks, mirroring the route from Wakefield RDA to Buckingham Palace.

Participant review weeks are now established as routine and the success of trialling the new initiative, Meet & Greet sessions, to establish contact and a rapport with those on the waiting list has continued and will be taken forward in to 2023/24.

This year we have faced staff challenges with the departure of Hannah Atack (October), she left to join the Kings Troop Royal Horse Artillery, and Charlotte Hill starting maternity leave just 4 weeks later. A new member of staff joined the team for covering Charlotte's maternity leave however we were unable to fill the permanent part-time position. The maternity cover staff, Rachel Crossland, left before the end of the cover period, leaving in February. The need for direct supervision, by a qualified RDA Group Coach, for new staff/coaches registered on the RDA Coaching pathway has raised awareness of the need for succession planning. The departure of Rachel highlighted, once again, the struggle of parachuting someone in from outside of RDA into a coaching role. The group is at an advantage to other groups in the potential to develop new Group Coaches from its volunteer workforce as the Centre Manager is the North East & South Yorkshire Regional Coach. The group is fortunate that 4 volunteers, from across different days and of various RDA and equine experience, have come forward to be Coach in Training Coaches. Of these 2 are now Activity Leaders for non-ridden/static activities and all are making good progress with the various pathway modules.

The work to improve the facilities has continued – initially the focus was on the outside environment, particularly the garden area, and as we moved to the autumn/winter the focus was on improving the yard and indoor school viewing area. Decorating and modernising the communal areas is near completion, seeing a much better use of the space made possible by improved storage, a change of layout and defining areas of an entrance and viewing area. The introduction of lighter shades & colour, to bring the outside, in has resulted in welcoming environment with a fresh vibe. This has been possible with the permission of Coop Community Fund to reallocate funding for the new stable block to improving our existing facilities.

RDA activities require a qualified Group Coach to deliver RDA activities and that a Coach in Training (CinT) must have direct supervision when coaching. This measure has severely hampered the delivery of sessions and day to day business as the days' Group Coach or the Centre Manager has had to be present while the CinT has been coaching. This has been particularly difficult with the cover required for maternity leave. The group suspended evening sessions from November, with a view to them resuming in March, with the start of British Summer time. The departure of the maternity cover in February meant this was not possible and with the loss of 2 qualified members of staff the provision of sessions was reduced for a much longer period of time than anticipated.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

Going forward the group is diversifying and is being proactive in developing additional volunteer Group Coaches and general volunteers. The difficulties experienced by the group are UK wide across RDA groups and the charity/voluntary sector. The trustees have continued to work with Camphill Wakefield to progress the merger and the Charity Commission has recently agreed the 2 charities are compatible and the merger has been approved. The Centre Manager and trustees have spent time considering the future staff requirements of the group and succession planning. The intension is to offer Charlotte Hill an increase in hours to full time on her return from maternity leave. This will enable the Centre Manager get back to managing the business operations rather than day to day support of activities and yard management. The 2 paid staff will be supported by the 2 volunteer Group Coaches plus the 4 CinTs; 1 has been approached to join as permanent part-time coach, replacing Hannah Attack, 1 has expressed an interest in being responsible for evening sessions, another is volunteering on Sundays with a view to coaching to allow the provision to develop and the 4th will allow additional horse care activities to run alongside existing Monday – Friday ridden sessions or cover sessions as needed. The CinT assessments, return of Charlotte Hill and evening sessions are planned for September 2023. This will increase provision by 27% and prices will be reviewed in April 2023 as they have not been increased since April 2019. The group has also been invited to pilot a new scheme in conjunction with RDA UK, Stable Relationships, this is a 10 week programme and the group is obliged to charge, as a minimum, £1500.00 per participant. RDA UK will support Wakefield RDA in the 1st year of delivering the programme and help find the participants. These are all children in social care or foster care with funding allocated for education and personal development.

Financial review

The net expenditure for the year was £10,299, including net income of £3,824 on unrestricted funds and net expenditure of £14,123 on restricted funds after transfers.

Reserves policy

The Charity should hold reserves of an upper limit £48,000, relating to expenses covering approximately a 6 month period and a lower limit £24,000, relating to a 3 month period.

This is in order to maintain the smooth running of the charity in the event of unforeseen losses or reduction in income and in order to fulfil its legal obligations should the charity have to close.

The charity's free reserves, excluding fixed assets, at the year end were £65,391.

The trustees are aware these reserves are currently above the upper limit of the policy, given the uncertainty relating to covid and increasing costs due to the Ukraine crisis they feel this level of reserves is appropriate at present and will keep the situation under review.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 06/10/2023

K E Noden (Trustee)

Wakefield Riding for the Disabled Association

Independent examiner's report to the trustees of Wakefield Riding for the Disabled Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 7 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

E J Beverley FCCA

10/10/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wakefield Riding for the Disabled Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

| | Notes | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grants and donations | (2) | 12,290 | 3,146 | 15,436 | 29,337 |
| Sales and fees | | 46,925 | - | 46,925 | 36,312 |
| Fundraising | | 8,029 | - | 8,029 | 6,033 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine | | 1,892 | - | 1,892 | 1,433 |
| Other income | | 31 | - | 31 | - |
| Profit on disposal of assets | | - | - | - | 2,951 |
| Bank interest | | 290 | - | 290 | 7 |
| Total income | | 74,457 | 3,146 | 77,603 | 81,073 |
| Expenditure on: | | | | | |
| Salaries, NICs and pensions | (3) | 42,719 | 4,056 | 46,775 | 40,662 |
| Payroll and pension admin cost | | 1,056 | - | 1,056 | 1,183 |
| Staff healthcare | | 66 | - | 66 | 70 |
| Freelance staff | | - | - | - | 3,201 |
| Travel and expenses | | 70 | 306 | 376 | 179 |
| Volunteer expenses | | - | - | - | 274 |
| Vet and equine dentist | | 3,797 | - | 3,797 | 1,526 |
| Equipment and repairs | | 2,827 | 9,980 | 12,807 | 15,857 |
| Farrier | | 1,440 | - | 1,440 | 730 |
| Training and education | | 329 | 1,500 | 1,829 | 56 |
| Licenses | | 298 | - | 298 | 885 |
| Event costs | | 30 | 100 | 130 | 111 |
| Insurance | | 3,370 | - | 3,370 | 3,003 |
| Feed | | 2,150 | - | 2,150 | 1,977 |
| Fundraising | | 500 | - | 500 | 113 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine rental | | 1,265 | - | 1,265 | 1,265 |
| Drinks machine supplies and expenses | | 599 | - | 599 | 1,047 |
| Accountancy and independent examination fees | | 1,320 | - | 1,320 | 648 |
| Depreciation | | 3,883 | - | 3,883 | 2,941 |
| Sundries | | 271 | 10 | 281 | 147 |
| Postage and office supplies | | 470 | - | 470 | 1,037 |
| Printing and photocopying | | 192 | 298 | 490 | 554 |
| Total expenditure | | 71,652 | 16,250 | 87,902 | 82,466 |
| Net income / (expenditure) | | 2,805 | (13,104) | (10,299) | (1,393) |
| Transfers between funds | | 1,019 | (1,019) | - | - |
| Net movement in funds | | 3,824 | (14,123) | (10,299) | (1,393) |
| Fund balances brought forward | | 71,099 | 21,394 | 92,493 | 93,886 |
| Fund balances carried forward | (4) | 74,923 | 7,271 | 82,194 | 92,493 |

All incoming resources and resources expended derive from continuing activities.

Wakefield Riding for the Disabled Association

Balance sheet

as at 31 March 2023

| | 2023 | 2023 | 2023 | 2022 |
|--|---------------|--------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (5) 9,532 | - | 9,532 | 12,396 |
| Total fixed assets | <u>9,532</u> | <u>-</u> | <u>9,532</u> | <u>12,396</u> |
| Current assets | | | | |
| Debtors and prepayments | (6) 6,546 | - | 6,546 | 2,891 |
| Cash at bank and in hand | (7) 60,165 | 7,271 | 67,436 | 78,137 |
| Total current assets | <u>66,711</u> | <u>7,271</u> | <u>73,982</u> | <u>81,028</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (8) 1,320 | - | 1,320 | 931 |
| Total current liabilities | <u>1,320</u> | <u>-</u> | <u>1,320</u> | <u>931</u> |
| Net current assets / (liabilities) | <u>65,391</u> | <u>7,271</u> | <u>72,662</u> | <u>80,097</u> |
| Net assets | <u>74,923</u> | <u>7,271</u> | <u>82,194</u> | <u>92,493</u> |
| Funds | | | | |
| Unrestricted funds | 74,923 | - | 74,923 | 71,099 |
| Restricted funds | - | 7,271 | 7,271 | 21,394 |
| Total funds | <u>74,923</u> | <u>7,271</u> | <u>82,194</u> | <u>92,493</u> |

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 06/10/2023

K E Noden (Trustee)

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies (continued)

Tangible fixed assets

Tangible fixed assets are to be capitalised if they can be used for more than one year and cost at least £250. It is assumed that used assets donated to the company, other than the ponies, are on average 50% through their expected life and hence are capitalised at 50% of their estimated new replacement value. The working life of each pony on acquisition is estimated when acquired, maximum of 10 years, and depreciated on a straight-line basis over this period. Where ponies are donated an estimated value is assigned.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Ponies: variable between 1 and 10 years

Stable and riding equipment: new: 10% per annum

Stable and riding equipment: used: 20% per annum

Office furniture and equipment - 25% per annum

Office furniture and equipment - used: 50% per annum

Container: 5% per annum

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2023

| 2 Grants and donations | 2023 | 2023 | 2023 | 2022 |
|---|--------------------|------------------|---------------|---------------|
| | Unrestricted funds | Restricted funds | Total funds | Total funds |
| | £ | £ | £ | £ |
| Riding for the Disabled Association (RDA) | - | 350 | 350 | 7,445 |
| Cummins | - | - | - | 3,547 |
| HMRC Job Retention Scheme | - | - | - | 3,248 |
| Sport England | - | - | - | 2,910 |
| Disability Rights | - | 2,796 | 2,796 | 1,335 |
| Arnold Clark | - | - | - | 750 |
| Groundwork UK | - | - | - | 250 |
| General donations | 12,290 | - | 12,290 | 9,852 |
| | <u>12,290</u> | <u>3,146</u> | <u>15,436</u> | <u>29,337</u> |

| 3 Staff costs and numbers | 2023 | 2022 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Gross salaries | 45,213 | 39,221 |
| Social security costs | 3,155 | 2,251 |
| Employment allowance | (3,144) | (2,251) |
| Pensions | 1,552 | 1,441 |
| | <u>46,775</u> | <u>40,662</u> |

The average number of employees during the year was 3.9, being an average of 2.2 full time equivalent (2022: 3.6, 2 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2023 | 2022 |
|---|-------|-------|
| | £ | £ |
| Costs of the scheme to the charity for the year | 1,552 | 1,441 |

| 4 Restricted funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|--------------------------------|---------------|--------------|---------------|----------------|--------------|
| | £ | £ | £ | £ | £ |
| Co-op repurposed stables Fund | 10,763 | - | 6,325 | (383) | 4,055 |
| RDA - Grants to Groups | 7,445 | - | 5,379 | (636) | 1,430 |
| Horses for Health | - | 250 | 11 | - | 239 |
| Disability Rights | 1,298 | 2,796 | 4,094 | - | - |
| RDA Travel Grant | - | 100 | 100 | - | - |
| RDA Vol. Coordinator Grant | 982 | - | 43 | - | 939 |
| Sport England - Return to Play | 906 | - | 298 | - | 608 |
| | <u>21,394</u> | <u>3,146</u> | <u>16,250</u> | <u>(1,019)</u> | <u>7,271</u> |

| Fund name | Purpose of restriction |
|-------------------------------|---|
| Co-op repurposed stables Fund | Originally for a new stable block, the funder has agreed this can be repurposed for facility improvements. The transfer relates to the purchase of a fixed asset transferred to unrestricted for the general use of the charity. |
| RDA - Grants to Groups | Towards costs of new activities and opportunities for growth. The transfer relates to the purchase of a fixed asset transferred to unrestricted for the general use of the charity. |
| Horses for Health | Towards Tea with a Pony. |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds (continued)

| Fund name | Purpose of restriction |
|--------------------------------|---|
| Disability Rights | To deliver 'Meet & Greet' sessions in February 2022; enable applicants to come along for a visit, get hands on with the horses, have a chat so we could get to know them beyond what they have put on their application form and complete an initial riding assessment. |
| RDA Travel Grant | Towards the costs of attending the RDA National Championships to support fuel costs in transporting their horses. |
| RDA Vol. Coordinator Grant | To pay support costs for a volunteer co-ordinator. |
| Sport England - Return to Play | To assist with the group's restart of activities in a Covid safe manner for our coaches, volunteers, work placement students and participants. |

5 Tangible assets

| | Container | Office equipment | Total Stable and Riding Equipment | Ponies | Total |
|------------------|--------------|------------------|-----------------------------------|--------------|---------------|
| Cost | £ | £ | £ | £ | £ |
| At 1 April 2022 | 2,730 | 1,777 | 22,420 | 11,100 | 38,027 |
| Additions | - | 1,019 | - | - | 1,019 |
| Disposals | - | (500) | - | (2,200) | (2,700) |
| At 31 March 2023 | <u>2,730</u> | <u>2,296</u> | <u>22,420</u> | <u>8,900</u> | <u>36,346</u> |

Depreciation

| | | | | | |
|-----------------------------|--------------|--------------|---------------|--------------|---------------|
| At 1 April 2022 | 1,503 | 1,297 | 18,891 | 3,940 | 25,631 |
| Depn reversed re. disposals | - | (500) | - | (880) | (1,380) |
| Charge for year | 273 | 492 | 908 | 890 | 2,563 |
| At 31 March 2023 | <u>1,776</u> | <u>1,289</u> | <u>19,799</u> | <u>3,950</u> | <u>26,814</u> |

Net book value

| | | | | | |
|------------------|--------------|--------------|--------------|--------------|---------------|
| At 31 March 2023 | <u>954</u> | <u>1,007</u> | <u>2,621</u> | <u>4,950</u> | <u>9,532</u> |
| At 31 March 2022 | <u>1,227</u> | <u>480</u> | <u>3,529</u> | <u>7,160</u> | <u>12,396</u> |

Stable and Riding Equipment

| | New | Used | Total |
|------------------|---------------|--------------|---------------|
| Cost | £ | £ | £ |
| At 1 April 2022 | 15,247 | 7,173 | 22,420 |
| Additions | - | - | - |
| At 31 March 2023 | <u>15,247</u> | <u>7,173</u> | <u>22,420</u> |

Depreciation

| | | | |
|------------------|---------------|--------------|---------------|
| At 1 April 2022 | 11,718 | 7,173 | 18,891 |
| Charge for year | 908 | - | 908 |
| At 31 March 2023 | <u>12,626</u> | <u>7,173</u> | <u>19,799</u> |

Net book value

| | | | |
|------------------|--------------|----------|--------------|
| At 31 March 2023 | <u>2,621</u> | <u>-</u> | <u>2,621</u> |
| At 31 March 2022 | <u>3,529</u> | <u>-</u> | <u>3,529</u> |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2023

| | | |
|----------------------------------|--------------|--------------|
| 6 Debtors and prepayments | 2023 | 2022 |
| | £ | £ |
| Debtors | 2,190 | 1,547 |
| Prepayments | 1,403 | 1,344 |
| | <u>6,546</u> | <u>2,891</u> |

| | | |
|-----------------------------------|---------------|---------------|
| 7 Cash at bank and in hand | 2023 | 2022 |
| | £ | £ |
| Cash at bank | 67,436 | 78,132 |
| Cash in hand | - | 5 |
| | <u>67,436</u> | <u>78,137</u> |

| | | |
|---------------------------------|--------------|------------|
| 8 Creditors and accruals | 2023 | 2022 |
| | £ | £ |
| Accruals | 1,320 | 648 |
| Other creditors | - | 283 |
| | <u>1,320</u> | <u>931</u> |

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and The Manager. The total employee benefits received by the manager were £26,062.09 (Previous Year £24,168).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

10 Operating leases

| | | |
|--|--------------|--------------|
| Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due: | 2023 | 2022 |
| | £ | £ |
| Within one year | 2,124 | 2,124 |
| In the second to fifth years inclusive | 2,980 | 5,104 |
| | <u>5,104</u> | <u>7,228</u> |

Wakefield Riding for the Disabled Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
|--------------------------------------|---------------|----------------|-----------------|----------------|-----------------|----------------|
| | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Grants and donations | 12,290 | 9,852 | 3,146 | 19,485 | 15,436 | 29,337 |
| Sales and fees | 46,925 | 36,312 | - | - | 46,925 | 36,312 |
| Fundraising | 8,029 | 6,033 | - | - | 8,029 | 6,033 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine | 1,892 | 1,433 | - | - | 1,892 | 1,433 |
| Other income | 31 | - | - | - | 31 | - |
| Profit on disposal of assets | - | 2,951 | - | - | - | 2,951 |
| Bank interest | 290 | 7 | - | - | 290 | 7 |
| Total income | 74,457 | 61,588 | 3,146 | 19,485 | 77,603 | 81,073 |
| Expenditure | | | | | | |
| Salaries, NICs and pensions | 42,719 | 37,414 | 4,056 | 3,248 | 46,775 | 40,662 |
| Payroll and pension admin cost | 1,056 | 1,183 | - | - | 1,056 | 1,183 |
| Staff healthcare | 66 | 70 | - | - | 66 | 70 |
| Freelance staff | - | 3,201 | - | - | - | 3,201 |
| Travel and expenses | 70 | 169 | 306 | 10 | 376 | 179 |
| Volunteer expenses | - | 274 | - | - | - | 274 |
| Vet and equine dentist | 3,797 | 1,526 | - | - | 3,797 | 1,526 |
| Equipment and repairs | 2,827 | 3,617 | 9,980 | 12,240 | 12,807 | 15,857 |
| Farrier | 1,440 | 730 | - | - | 1,440 | 730 |
| Training and education | 329 | 56 | 1,500 | - | 1,829 | 56 |
| Licenses | 298 | 885 | - | - | 298 | 885 |
| Event costs | 30 | 111 | 100 | - | 130 | 111 |
| Insurance | 3,370 | 3,003 | - | - | 3,370 | 3,003 |
| Feed | 2,150 | 1,977 | - | - | 2,150 | 1,977 |
| Fundraising | 500 | 113 | - | - | 500 | 113 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine rental | 1,265 | 1,265 | - | - | 1,265 | 1,265 |
| Drinks machine supplies | 599 | 1,047 | - | - | 599 | 1,047 |
| Accountancy and independent exam | 1,320 | 648 | - | - | 1,320 | 648 |
| Depreciation | 3,883 | 2,941 | - | - | 3,883 | 2,941 |
| Sundries | 271 | 147 | 10 | - | 281 | 147 |
| Postage and office supplies | 470 | 48 | - | 989 | 470 | 1,037 |
| Printing and photocopying | 192 | 124 | 298 | 430 | 490 | 554 |
| Total expenditure | 71,652 | 65,549 | 16,250 | 16,917 | 87,902 | 82,466 |
| Net income / (expenditure) | 2,805 | (3,961) | (13,104) | 2,568 | (10,299) | (1,393) |
| Transfers between funds | 1,019 | 4,487 | (1,019) | (4,487) | - | - |
| Net movement in funds | 3,824 | 526 | (14,123) | (1,919) | (10,299) | (1,393) |
| Fund balances brought forward | 71,099 | 70,573 | 21,394 | 23,313 | 92,493 | 93,886 |
| Fund balances carried forward | 74,923 | 71,099 | 7,271 | 21,394 | 82,194 | 92,493 |

WAKEFIELD RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1120760

Accounts

Wakefield Riding for the Disabled Association

Charity number 1120760

A company limited by guarantee number 05980871

Annual Report and Financial Statements

for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Wakefield Riding for the Disabled Association

Annual Report and Financial Statements for the year ended 31 March 2022

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| Statement of financial activities | 6 |
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Prepared by West Yorkshire Community Accountancy Service CIO

Wakefield Riding for the Disabled Association

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position | Dates |
|---|-----------------------|---------------------------------|
| Shirley Hudson | Secretary | |
| Audrey Joyce Honeyman | | |
| Janet English | Chair | |
| Karen Noden | | Appointed November 2021 |
| Company secretary | Carol Blake | |
| Charity number | 1120760 | Registered in England and Wales |
| Company number | 05980871 | Registered in England and Wales |
| Registered and principal address | Bankers | |
| Pennine Community | Nat West | |
| Wood Lane | Wakefield City Branch | |
| Chapelthorpe | 56 Westgate | |
| Wakefield | Wakefield | |
| West Yorkshire | WF1 1XF | |
| WF4 3JL | | |

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's 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 Wakefield and district area.

The charity's main activities

To provide horse riding for people with disabilities to improve their health and well being.
Educational activities for young people.
Volunteering opportunities for the local community.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2022

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular with regard to disabled people by providing them with the opportunity to ride and be involved with horse care.

Achievements and performance

The pandemic has impacted on mental health & well-being with people experiencing periods of isolation, lack of contact and developing wariness for public spaces. We have provided a safe environment for participants, their families, our volunteers to make a return to activities and daily life previously undertaken without a second thought.

The resumption of activities has seen emotions overflow at the joy of returning to RDA, a number of participants with anxiety/PTSD have developed their involvement with the group to also volunteer – increasing their physical activity & improving their mental well-being. Riding and non-ridden activities are imaginative, challenging and the results in improved mobility, core strength and confidence are seen on a daily basis. We are providing unique opportunities to everyone who comes through our gate; one teenage participant experienced brain surgery for a tumour during the height of the pandemic and having been left with stroke like symptoms feared she would never ride again - she returned to riding in October and went for ride out in the woods last weekend. A mother & daughter combination who are often seen as one because of the daughter's disability and reliance on her mum now feel they are seen as individuals on their own worth. The daughter rides and volunteers and her mum volunteers in the office, providing support with applications and general office administration, giving them independence, their own identity and feeling of being valued.

The introduction of Participant & Volunteer Review weeks has improved relationships, communication and created a stronger feeling of togetherness across the group. The management of the waiting list has been overhauled and the new Meet & Greet sessions are helping the group to engage with those who have applied, place them more effectively and develop a strong relationship much earlier. The waiting list of over 100 was reduced to 38 in August 2021; the 2nd Meet & Greet session saw 28 new participants placed in sessions.

The improvements to the facilities have benefitted the horses and volunteers and the programme is set to continue throughout 2022.

Financial review

The net expenditure for the year was £1,393, including net income of £526 on unrestricted funds and net expenditure of £1,919 on restricted funds, after transfers.

Reserves policy

The Charity should hold reserves of an upper limit £48,000, relating to expenses covering approximately a 6 month period and a lower limit £24,000, relating to a 3 month period.

This is in order to maintain the smooth running of the charity in the event of unforeseen losses or reduction in income and in order to fulfil its legal obligations should the charity have to close.

The charity's free reserves, excluding fixed assets, at the year end were £58,703.

The trustees are aware these reserves are currently above the upper limit of the policy, given the uncertainty relating to covid and increasing costs due to the Ukraine crisis they feel this level of reserves is appropriate at present and will keep the situation under review.

Going concern

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 13/09/2022

J English (Trustee)

Wakefield Riding for the Disabled Association

Independent examiner's report to the trustees of Wakefield Riding for the Disabled Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 6 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

E J Beverley FCCA

27/09/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wakefield Riding for the Disabled Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

| | Notes | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grants and donations | (2) | 9,852 | 19,485 | 29,337 | 80,143 |
| Sales and fees | | 36,312 | - | 36,312 | 10,461 |
| Fundraising | | 6,033 | - | 6,033 | 3,507 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine | | 1,433 | - | 1,433 | 590 |
| Other income | | - | - | - | 42 |
| Profit on disposal of assets | | 2,951 | - | 2,951 | 600 |
| Bank interest | | 7 | - | 7 | 18 |
| Total income | | 61,588 | 19,485 | 81,073 | 100,361 |
| Expenditure on: | | | | | |
| Salaries, NICs and pensions | (3) | 37,414 | 3,248 | 40,662 | 40,121 |
| Payroll and pension admin cost | | 1,183 | - | 1,183 | 1,136 |
| Staff healthcare | | 70 | - | 70 | 125 |
| Freelance staff | | 3,201 | - | 3,201 | 4,861 |
| Travel and expenses | | 169 | 10 | 179 | 1 |
| Volunteer expenses | | 274 | - | 274 | 18 |
| Vet and equine dentist | | 1,526 | - | 1,526 | 966 |
| Equipment and repairs | | 3,617 | 12,240 | 15,857 | 1,769 |
| Farrier | | 730 | - | 730 | 1,418 |
| Training and education | | 56 | - | 56 | 485 |
| Licenses | | 885 | - | 885 | 625 |
| Event costs | | 111 | - | 111 | 10 |
| Insurance | | 3,003 | - | 3,003 | 2,804 |
| Feed | | 1,977 | - | 1,977 | 3,151 |
| Fundraising | | 113 | - | 113 | 135 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine rental | | 1,265 | - | 1,265 | 1,265 |
| Drinks machine supplies and expenses | | 1,047 | - | 1,047 | 392 |
| Accountancy and independent examination fees | | 648 | - | 648 | 648 |
| Depreciation | | 2,941 | - | 2,941 | 3,429 |
| Sundries | | 147 | - | 147 | 145 |
| Water cost | | - | - | - | 36 |
| Postage & Office Supplies | | 48 | 989 | 1,037 | - |
| Printing & Photocopying | | 124 | 430 | 554 | - |
| Total expenditure | | 65,549 | 16,917 | 82,466 | 68,540 |
| Net income / (expenditure) | | (3,961) | 2,568 | (1,393) | 31,821 |
| Transfers between funds | | 4,487 | (4,487) | - | - |
| Net movement in funds | | 526 | (1,919) | (1,393) | 31,821 |
| Fund balances brought forward | | 70,573 | 23,313 | 93,886 | 62,065 |
| Fund balances carried forward | (4) | 71,099 | 21,394 | 92,493 | 93,886 |

All incoming resources and resources expended derive from continuing activities.

Wakefield Riding for the Disabled Association

Balance sheet

as at 31 March 2022

| | 2022 | 2022 | 2022 | 2021 |
|--|---------------|---------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (5) 12,396 | - | 12,396 | 10,401 |
| Total fixed assets | <u>12,396</u> | <u>-</u> | <u>12,396</u> | <u>10,401</u> |
| Current assets | | | | |
| Debtors and prepayments | (6) 2,891 | - | 2,891 | 3,363 |
| Cash at bank and in hand | (7) 56,743 | 21,394 | 78,137 | 80,806 |
| Total current assets | <u>59,634</u> | <u>21,394</u> | <u>81,028</u> | <u>84,169</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (8) 931 | - | 931 | 684 |
| Total current liabilities | <u>931</u> | <u>-</u> | <u>931</u> | <u>684</u> |
| Net current assets / (liabilities) | <u>58,703</u> | <u>21,394</u> | <u>80,097</u> | <u>83,485</u> |
| Net assets | <u>71,099</u> | <u>21,394</u> | <u>92,493</u> | <u>93,886</u> |
| Funds | | | | |
| Unrestricted funds | | | | |
| General unrestricted funds | 71,099 | - | 71,099 | 68,123 |
| Designated funds | (9) - | - | - | 2,450 |
| Unrestricted funds | <u>71,099</u> | <u>-</u> | <u>71,099</u> | <u>70,573</u> |
| Restricted funds | <u>-</u> | <u>21,394</u> | <u>21,394</u> | <u>23,313</u> |
| Total funds | <u>71,099</u> | <u>21,394</u> | <u>92,493</u> | <u>93,886</u> |

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 13/09/2022

J English (Trustee)

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets are to be capitalised if they can be used for more than one year and cost at least £250. It is assumed that used assets donated to the company, other than the ponies, are on average 50% through their expected life and hence are capitalised at 50% of their estimated new replacement value. The working life of each pony on acquisition is estimated when acquired, maximum of 10 years, and depreciated on a straight-line basis over this period. Where ponies are donated an estimated value is assigned.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Ponies: variable between 1 and 10 years

Stable and riding equipment: new: 10% per annum

Stable and riding equipment: used: 20% per annum

Office furniture and equipment - new: 25% per annum

Office furniture and equipment - used: 50% per annum

Container: 5% per annum

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2022

| 2 Grants and donations | 2022 | 2022 | 2022 | 2021 |
|---|--------------|---------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Riding for the Disabled Association (RDA) | - | 7,445 | 7,445 | - |
| Cummins | - | 3,547 | 3,547 | - |
| HMRC Job Retention Scheme | - | 3,248 | 3,248 | 31,656 |
| Sport England | - | 2,910 | 2,910 | - |
| Disability Rights | - | 1,335 | 1,335 | - |
| Arnold Clark | - | 750 | 750 | - |
| Groundwork UK | - | 250 | 250 | - |
| Co-op Local Community Fund | - | - | - | 5,628 |
| WSP Group | - | - | - | 2,500 |
| Legacy | - | - | - | 29,788 |
| General donations | 9,852 | - | 9,852 | 10,571 |
| | <u>9,852</u> | <u>19,485</u> | <u>29,337</u> | <u>80,143</u> |

| 3 Staff costs and numbers | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| Gross salaries | 39,221 | 38,781 |
| Social security costs | 2,251 | 1,939 |
| Employment allowance | (2,251) | (1,939) |
| Pensions | 1,441 | 1,340 |
| | <u>40,662</u> | <u>40,121</u> |

The average number employees during the year was 4.1, being an average of 2 full time equivalent (2021: 4.7, 2.5 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2022 | 2021 |
|---|-------|-------|
| | £ | £ |
| Costs of the scheme to the charity for the year | 1,441 | 1,340 |

Wakefield Riding for the Disabled Association

Notes to the accounts continued

for the year ended 31 March 2022

| 4 Restricted funds | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|--------------------------------|------------------|---------------|---------------|----------------|------------------|
| RDA | 982 | - | - | - | 982 |
| Minster Law - Stable Fund | 2,500 | - | 2,500 | - | - |
| Horbury Co-op | 907 | - | - | - | 907 |
| Co-op/CAF | 9,856 | - | - | - | 9,856 |
| Minster Law | 940 | - | - | (940) | - |
| Co-op Local Community Fund | 5,628 | - | 5,628 | - | - |
| WSP Group | 2,500 | - | 2,500 | - | - |
| HMRC JRS | - | 3,248 | 3,248 | - | - |
| Cummins - New Horse | - | 3,547 | - | (3,547) | - |
| Arnold Clark | - | 750 | 750 | - | - |
| Groundwork UK | - | 250 | 250 | - | - |
| Sport England - Return to Play | - | 2,910 | 2,004 | - | 906 |
| Disability Rights | - | 1,335 | 37 | - | 1,298 |
| RDA - Grants to Groups | - | 7,445 | - | - | 7,445 |
| | <u>23,313</u> | <u>19,485</u> | <u>16,917</u> | <u>(4,487)</u> | <u>21,394</u> |

Fund name

Purpose of restriction

| | |
|--------------------------------|---|
| RDA | To pay support costs for a volunteer co-ordinator. |
| Minster Law - Stable Fund | Originally towards a new stable block, as this is not going ahead the funder has agreed that the funds can be used towards improving the corrals. |
| Horbury Co-op | Originally for a new stable block, the funder has agreed this can be repurposed for facility improvements. |
| Co-op/CAF | Originally for a new stable block, the funder has agreed this can be repurposed for facility improvements. |
| Minster Law | To deliver 'BHS Ride Safe' training and assessment which was done in 2020. This was fully spent at the time but some costs allocated to unrestricted so this balance is now transferred to unrestricted. |
| Co-op Local Community Fund | Towards renovating the corrals. |
| WSP Group | To repair the shelters and create a multi-purpose area for horse care-therapy in a Covid safe environment. |
| HMRC JRS | The government job retention scheme for staff. |
| Cummins - New Horse | For the purchase of a new, big horse (Dibble) for the group to provide riding, equine therapy, horse care & handling skills to our riders. |
| Arnold Clark | The transfer relates to the horse being transferred to unrestricted. To purchase a laptop to enable working from home due to Covid restrictions and to purchase Hi-Viz clothing and horse wear to enable us to take participants out hacking. |
| Groundwork UK | Towards tackroom improvements. |
| Sport England - Return to Play | To assist with the group's restart of activities in a Covid safe manner for our coaches, volunteers, work placement students and participants. |
| Disability Rights | To deliver 'Meet & Greet' sessions in February 2022; enable applicants to come along for a visit, get hands on with the horses, have a chat so we could get to know them beyond what they have put on their application form and complete an initial riding assessment. |
| RDA - Grants to Groups | Towards costs of new activities and opportunities for growth. |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2022

| 5 Tangible assets | Container | Office equipment | Total Stable and Riding Equipment | Ponies | Total |
|----------------------------------|--------------|------------------|-----------------------------------|----------------------------------|---------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 April 2021 | 2,730 | 1,292 | 22,420 | 9,275 | 35,717 |
| Additions | - | 485 | - | 5,000 | 5,485 |
| Disposals | - | - | - | (3,175) | (3,175) |
| At 31 March 2022 | <u>2,730</u> | <u>1,777</u> | <u>22,420</u> | <u>11,100</u> | <u>38,027</u> |
| Depreciation | | | | | |
| At 1 April 2021 | 820 | 1,061 | 17,979 | 5,456 | 25,316 |
| Depn reversed re. disposals | - | - | - | (2,626) | (2,626) |
| Charge for year | 683 | 236 | 912 | 1,110 | 2,941 |
| At 31 March 2022 | <u>1,503</u> | <u>1,297</u> | <u>18,891</u> | <u>3,940</u> | <u>25,631</u> |
| Net book value | | | | | |
| At 31 March 2022 | <u>1,227</u> | <u>480</u> | <u>3,529</u> | <u>7,160</u> | <u>12,396</u> |
| At 31 March 2021 | <u>1,910</u> | <u>231</u> | <u>4,441</u> | <u>3,819</u> | <u>10,401</u> |
| | | | Stable and Riding Equipment new | Stable and Riding Equipment used | Total |
| Cost | | | | £ | £ |
| At 1 April 2021 | | | 15,247 | 7,173 | 22,420 |
| At 31 March 2022 | | | <u>15,247</u> | <u>7,173</u> | <u>22,420</u> |
| Depreciation | | | | | |
| At 1 April 2021 | | | 10,806 | 7,173 | 17,979 |
| Charge for year | | | 912 | - | 912 |
| At 31 March 2022 | | | <u>11,718</u> | <u>7,173</u> | <u>18,891</u> |
| Net book value | | | | | |
| At 31 March 2022 | | | <u>3,529</u> | <u>-</u> | <u>3,529</u> |
| At 31 March 2021 | | | <u>4,441</u> | <u>-</u> | <u>4,441</u> |
| 6 Debtors and prepayments | | | | 2022 | 2021 |
| | | | | £ | £ |
| Trade debtors | | | | 1,547 | 2,042 |
| Prepayments | | | | <u>1,344</u> | <u>1,321</u> |
| | | | | <u>2,891</u> | <u>3,363</u> |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2022

| | | |
|-----------------------------------|---------------|---------------|
| 7 Cash at bank and in hand | 2022 | 2021 |
| | £ | £ |
| Cash at bank | 78,132 | 80,801 |
| Cash in hand | 5 | 5 |
| | <u>78,137</u> | <u>80,806</u> |

| | | |
|---------------------------------|------------|------------|
| 8 Creditors and accruals | 2022 | 2021 |
| | £ | £ |
| Accruals | 648 | 684 |
| Other creditors | 283 | - |
| | <u>931</u> | <u>684</u> |

| | | |
|--|----------|--------------|
| 9 Designated Funds | 2022 | 2021 |
| Funds are designated for the following purposes: | £ | £ |
| Trailer replacement | - | 2,450 |
| | <u>-</u> | <u>2,450</u> |

The designated funds have been released back into unrestricted funds in the year as it is no longer practical for the charity to purchase a trailer.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and The Manager. The total employee benefits received by the manager were £24,168 (Previous Year £31,144. This included the Yard Manager and Centre Manager.)

No trustee received any remuneration or benefit in this capacity during this or the previous year.

11 Operating leases

| | | |
|--|--------------|--------------|
| Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due: | 2022 | 2021 |
| | £ | £ |
| Within one year | 2,124 | 1,215 |
| In the second to fifth years inclusive | 5,104 | 3,452 |
| | <u>7,228</u> | <u>4,667</u> |

Wakefield Riding for the Disabled Association

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

| | 2022 Unrestricted funds £ | 2021 Unrestricted funds £ | 2022 Restricted funds £ | 2021 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income | | | | | | |
| Grants and donations | 9,852 | 40,359 | 19,485 | 39,784 | 29,337 | 80,143 |
| Sales and fees | 36,312 | 10,461 | - | - | 36,312 | 10,461 |
| Fundraising | 6,033 | 3,507 | - | - | 6,033 | 3,507 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine | 1,433 | 590 | - | - | 1,433 | 590 |
| Other income | - | 42 | - | - | - | 42 |
| Profit on disposal of assets | 2,951 | 600 | - | - | 2,951 | 600 |
| Bank interest | 7 | 18 | - | - | 7 | 18 |
| Total income | 61,588 | 60,577 | 19,485 | 39,784 | 81,073 | 100,361 |
| Expenditure | | | | | | |
| Salaries, NICs and pensions | 37,414 | 8,465 | 3,248 | 31,656 | 40,662 | 40,121 |
| Payroll and pension admin cost | 1,183 | 1,136 | - | - | 1,183 | 1,136 |
| Staff healthcare | 70 | 125 | - | - | 70 | 125 |
| Freelance staff | 3,201 | 4,861 | - | - | 3,201 | 4,861 |
| Travel and expenses | 169 | 1 | 10 | - | 179 | 1 |
| Volunteer expenses | 274 | 18 | - | - | 274 | 18 |
| Vet and equine dentist | 1,526 | 966 | - | - | 1,526 | 966 |
| Equipment and repairs | 3,617 | 1,629 | 12,240 | 140 | 15,857 | 1,769 |
| Farrier | 730 | 1,418 | - | - | 730 | 1,418 |
| Training and education | 56 | 485 | - | - | 56 | 485 |
| Licenses | 885 | 625 | - | - | 885 | 625 |
| Event costs | 111 | 10 | - | - | 111 | 10 |
| Insurance | 3,003 | 2,804 | - | - | 3,003 | 2,804 |
| Feed | 1,977 | 3,151 | - | - | 1,977 | 3,151 |
| Fundraising | 113 | 135 | - | - | 113 | 135 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine rental | 1,265 | 1,265 | - | - | 1,265 | 1,265 |
| Drinks machine supplies | 1,047 | 392 | - | - | 1,047 | 392 |
| Accountancy and IE fees | 648 | 648 | - | - | 648 | 648 |
| Depreciation | 2,941 | 3,429 | - | - | 2,941 | 3,429 |
| Sundries | 147 | 145 | - | - | 147 | 145 |
| Water cost | - | 36 | - | - | - | 36 |
| Postage & Office Supplies | 48 | - | 989 | - | 1,037 | - |
| Printing & Photocopying | 124 | - | 430 | - | 554 | - |
| Total expenditure | 65,549 | 36,744 | 16,917 | 31,796 | 82,466 | 68,540 |
| Net income / (expenditure) | (3,961) | 23,833 | 2,568 | 7,988 | (1,393) | 31,821 |
| Transfers between funds | 4,487 | 974 | (4,487) | (974) | - | - |
| Net movement in funds | 526 | 24,807 | (1,919) | 7,014 | (1,393) | 31,821 |
| Fund balances brought forward | 70,573 | 45,766 | 23,313 | 16,299 | 93,886 | 62,065 |
| Fund balances carried forward | 71,099 | 70,573 | 21,394 | 23,313 | 92,493 | 93,886 |

WAKEFIELD RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1120760

Accounts

Wakefield Riding for the Disabled Association

Charity number 1120760

A company limited by guarantee number 05980871

Annual Report and Financial Statements

for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Wakefield Riding for the Disabled Association

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Wakefield Riding for the Disabled Association

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

| Name | Position |
|-------------|-----------------|
|-------------|-----------------|

| | |
|-----------------------|-------|
| Shirley Hudson | Chair |
| Audrey Joyce Honeyman | |
| Janet English | |

| | |
|--------------------------|-------------|
| Company secretary | Carol Blake |
|--------------------------|-------------|

| | | |
|-----------------------|---------|---------------------------------|
| Charity number | 1120760 | Registered in England and Wales |
|-----------------------|---------|---------------------------------|

| | | |
|-----------------------|----------|---------------------------------|
| Company number | 05980871 | Registered in England and Wales |
|-----------------------|----------|---------------------------------|

| Registered and principal address | Bankers |
|---|----------------|
|---|----------------|

| | |
|-------------------|-----------------------|
| Pennine Community | Nat West |
| Wood Lane | Wakefield City Branch |
| Chapelthorpe | 56 Westgate |
| Wakefield | Wakefield |
| West Yorkshire | WF1 1XF |
| WF4 3JL | |

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 27 October 2006. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's 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 Wakefield and district area.

The charity's main activities

To provide horse riding for people with disabilities to improve their health and well being.
Educational activities for young people.
Volunteering opportunities for the local community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular with regard to disabled people by providing them with the opportunity to ride and be involved with horse care.

Achievements and performance

The pandemic has impacted on RDA activities with the group closed from March 24th 2020 and the staff on furlough. Although this has proved a testing time for the charity it has also shown the commitment and care that the participants, volunteers and staff have for their organisation. The bubble volunteers have expressed how much their bubble time at RDA was a relief and lifeline to them during the lockdown and gave them a sense of purpose and normality throughout this crisis. The time has been put to good use with new relationships being forged with a new saddler and the combined work of the saddler and physiotherapist has ensured the horses were ready for the return of participants. The support from participants has been uplifting to all at WRDA with some having generously maintained their monthly payments along messages of encouragement and support. The group has been supported by the Coronavirus Campaign, donations being made from regular supporters including a volunteer donating what would have been her commute money to London each month. The gradual return of participants and volunteers has proved to be an emotional and joyous experience; once again showing how valued the group and horses are to all involved.

Financial review

The net income for the year was £31,821, including net income of £24,807 on unrestricted funds and net income of £7,014 on restricted funds after transfers.

Reserves policy

The Charity should hold reserves of an upper limit £48,000, relating to expenses covering approximately a 6 month period and a lower limit £24,000, relating to a 3 month period.

This is in order to maintain the smooth running of the charity in the event of unforeseen losses or reduction in income and in order to fulfil its legal obligations should the charity have to close.

The charity's free reserves, excluding fixed assets, at the year end were £60,172.

This figure includes designated funds of £2,450 leaving unrestricted funds of £57,722.

The trustees are aware these reserves are currently above the upper limit of the policy, given the uncertainty relating to covid and potential increases in costs they feel this level of reserves is appropriate at present and will keep the situation under review.

Going concern

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Wakefield Riding for the Disabled Association

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 09/11/2021

Janet English (Trustee)

Wakefield Riding for the Disabled Association

Independent examiner's report to the trustees of Wakefield Riding for the Disabled Association

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 6 to 13.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

E J Beverley FCCA

10/11/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Wakefield Riding for the Disabled Association
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

| | Notes | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grants and donations | (2) | 40,359 | 39,784 | 80,143 | 11,081 |
| Sales and fees | | 10,461 | - | 10,461 | 51,629 |
| Fundraising | | 3,507 | - | 3,507 | 19,888 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine | | 590 | - | 590 | 1,598 |
| Other income | | 42 | - | 42 | - |
| Profit on disposal of assets | | 600 | - | 600 | - |
| Bank interest | | 18 | - | 18 | 83 |
| Total income | | 60,577 | 39,784 | 100,361 | 89,279 |
| Expenditure on: | | | | | |
| Salaries, NICs and pensions | (3) | 8,465 | 31,656 | 40,121 | 51,760 |
| Payroll and pension admin cost | | 1,136 | - | 1,136 | 1,236 |
| Staff healthcare | | 125 | - | 125 | 152 |
| Freelance staff | | 4,861 | - | 4,861 | 4,647 |
| Travel and expenses | | 1 | - | 1 | 195 |
| Volunteer expenses | | 18 | - | 18 | 54 |
| Vet and equine dentist | | 966 | - | 966 | 905 |
| Equipment and repairs | | 1,629 | 140 | 1,769 | 4,669 |
| Farrier | | 1,418 | - | 1,418 | 959 |
| Training and education | | 485 | - | 485 | 1,527 |
| Licenses | | 625 | - | 625 | 755 |
| Event costs | | 10 | - | 10 | 2,257 |
| Insurance | | 2,804 | - | 2,804 | 2,971 |
| Feed | | 3,151 | - | 3,151 | 711 |
| Fundraising | | 135 | - | 135 | 2,113 |
| Donated services | | 5,000 | - | 5,000 | 5,000 |
| Drinks machine rental | | 1,265 | - | 1,265 | 717 |
| Drinks machine supplies and expenses | | 392 | - | 392 | 604 |
| Accountancy and independent examination fees | | 648 | - | 648 | 648 |
| Depreciation | | 3,429 | - | 3,429 | 3,547 |
| Sundries | | 145 | - | 145 | 200 |
| Water cost | | 36 | - | 36 | 108 |
| Stable block costs | (4) | - | - | - | 13,442 |
| Total expenditure | | 36,744 | 31,796 | 68,540 | 99,177 |
| Net income / (expenditure) | | 23,833 | 7,988 | 31,821 | (9,898) |
| Transfers between funds | | 974 | (974) | - | - |
| Net movement in funds | | 24,807 | 7,014 | 31,821 | (9,898) |
| Fund balances brought forward | | 45,766 | 16,299 | 62,065 | 71,963 |
| Fund balances carried forward | (5) | 70,573 | 23,313 | 93,886 | 62,065 |

All incoming resources and resources expended derive from continuing activities.

Wakefield Riding for the Disabled Association

Balance sheet

as at 31 March 2021

| | 2021 | 2021 | 2021 | 2020 |
|--|---------------|---------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (6) 10,401 | - | 10,401 | 13,341 |
| Total fixed assets | <u>10,401</u> | <u>-</u> | <u>10,401</u> | <u>13,341</u> |
| Current assets | | | | |
| Debtors and prepayments | (7) 3,363 | - | 3,363 | 4,431 |
| Cash at bank and in hand | (8) 57,493 | 23,313 | 80,806 | 44,971 |
| Total current assets | <u>60,856</u> | <u>23,313</u> | <u>84,169</u> | <u>49,402</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (9) 684 | - | 684 | 678 |
| Total current liabilities | <u>684</u> | <u>-</u> | <u>684</u> | <u>678</u> |
| Net current assets / (liabilities) | <u>60,172</u> | <u>23,313</u> | <u>83,485</u> | <u>48,724</u> |
| Net assets | <u>70,573</u> | <u>23,313</u> | <u>93,886</u> | <u>62,065</u> |
| Funds | | | | |
| Unrestricted funds | 68,123 | - | 68,123 | 45,766 |
| Restricted funds | - | 23,313 | 23,313 | 13,849 |
| Designated funds | (10) 2,450 | - | 2,450 | 2,450 |
| Total funds | <u>70,573</u> | <u>23,313</u> | <u>93,886</u> | <u>62,065</u> |

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 09/11/2021

Janet English (Trustee)

Wakefield Riding for the Disabled Association

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Wakefield Riding for the Disabled Association

Notes to the accounts continued

for the year ended 31 March 2021

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets are to be capitalised if they can be used for more than one year and cost at least £250. It is assumed that used assets donated to the company, other than the ponies, are on average 50% through their expected life and hence are capitalised at 50% of their estimated new replacement value. The working life of each pony on acquisition is estimated when acquired, maximum of 10 years, and depreciated on a straight-line basis over this period. Where ponies are donated an estimated value is assigned.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

| | |
|---------------------------------------|---------------------------------|
| Ponies | Variable between 1 and 10 years |
| Stable and riding equipment - new | 10% per annum |
| Stable and riding equipment - used | 20% per annum |
| Office furniture and equipment - new | 25% per annum |
| Office furniture and equipment - used | 50% per annum |
| Container | 5% per annum |

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

| | 2021 | 2021 | 2021 | 2020 |
|---|---------------|---------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Riding for the Disabled Association (RDA) | - | - | - | 140 |
| Minster Law | - | - | - | 1,420 |
| Nationwide | - | - | - | 4,250 |
| Co-op Local Community Fund | - | 5,628 | 5,628 | - |
| WSP Group | - | 2,500 | 2,500 | - |
| HMRC Job Retention Scheme | - | 31,656 | 31,656 | - |
| Legacy | 29,788 | - | 29,788 | - |
| General donations | 10,571 | - | 10,571 | 5,271 |
| | <u>40,359</u> | <u>39,784</u> | <u>80,143</u> | <u>11,081</u> |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2021

| 3 Staff costs and numbers | 2021 | 2020 |
|----------------------------------|---------------|---------------|
| | £ | £ |
| Gross salaries | 38,781 | 52,225 |
| Social security costs | 1,939 | 582 |
| Employment allowance | (1,939) | (3,000) |
| Pensions | 1,340 | 1,953 |
| | <u>40,121</u> | <u>51,760</u> |

The average number employees during the year was 4.7, being an average of 2.5 full time equivalent (2020: 5, 2.6 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2021 | 2020 |
|---|-------|-------|
| | £ | £ |
| Costs of the scheme to the charity for the year | 1,340 | 1,953 |
| Amount of any contributions outstanding at the year end | - | - |
| Amount of any contributions prepaid at the year end | - | - |

4 Stable block costs

The charity had planned to build a new stable block and had already incurred the costs of architects fees, planning permission, coal mining risk assessment, tree survey and drainage. At the time they were incurred, these cost were capitalised as part of the overall cost of the new stable block. However, the stable block is not now going to go ahead as planned, therefore the costs incurred to date were written off in the 2020 accounts.

| 5 Restricted funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|----------------------------|---------------|---------------|---------------|--------------|---------------|
| | £ | £ | £ | £ | £ |
| RDA | 982 | - | - | - | 982 |
| Minster Law | 2,500 | - | - | - | 2,500 |
| Horbury Co-op | 907 | - | - | - | 907 |
| RDA - holiday | 974 | - | - | (974) | - |
| Co-op/CAF | 9,856 | - | - | - | 9,856 |
| Nationwide | 140 | - | 140 | - | - |
| Minster Law | 940 | - | - | - | 940 |
| Co-op Local Community Fund | - | 5,628 | - | - | 5,628 |
| WSP Group | - | 2,500 | - | - | 2,500 |
| HMRC JRS | - | 31,656 | 31,656 | - | - |
| | <u>16,299</u> | <u>39,784</u> | <u>31,796</u> | <u>(974)</u> | <u>23,313</u> |

| Fund name | Purpose of restriction |
|----------------------------|---|
| RDA | To pay support costs for a volunteer co-ordinator. |
| Minster Law | Originally towards a new stable block, as this is not going ahead the funder has agreed that the funds can be used towards improving the corrals, this work has taken place after the year end. |
| Horbury Co-op | Towards a new stable block. |
| RDA - holiday | This balance relates to income generated from the holiday activities and should not be restricted, it has therefore been moved to unrestricted. |
| Co-op/CAF | Towards a new stable block. |
| Nationwide | For the container and various items of tack. |
| Minster Law | To deliver 'BHS Ride Safe' training and assessment which was done in 2020, this is the unspent balance. |
| Co-op Local Community Fund | Towards renovating the corrals, this work has taken place after the year end. |
| WSP Group | To repair the shelters and create a multi-purpose area for horse care-therapy in a Covid safe environment. This work has taken place after the year end. |
| HMRC JRS | The government job retention scheme for staff. |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2021

6 Tangible assets

| | Container | Office equipment | Total Stable and Riding Equipment | Ponies | Total |
|-----------------------------|--------------|------------------|-----------------------------------|--------------|---------------|
| Cost | | | £ | £ | £ |
| At 1 April 2020 | 2,730 | 1,292 | 23,841 | 13,775 | 41,638 |
| Additions | - | - | 489 | - | 489 |
| Disposals | - | - | (1,910) | (4,500) | (6,410) |
| At 31 March 2021 | <u>2,730</u> | <u>1,292</u> | <u>22,420</u> | <u>9,275</u> | <u>35,717</u> |
| Depreciation | | | | | |
| At 1 April 2020 | 683 | 886 | 18,608 | 8,120 | 28,297 |
| Depn reversed re. disposals | - | - | (1,621) | (3,592) | (5,213) |
| Charge for year | 137 | 175 | 992 | 928 | 2,232 |
| At 31 March 2021 | <u>820</u> | <u>1,061</u> | <u>17,979</u> | <u>5,456</u> | <u>25,316</u> |
| Net book value | | | | | |
| At 31 March 2021 | <u>1,910</u> | <u>231</u> | <u>4,441</u> | <u>3,819</u> | <u>10,401</u> |
| At 31 March 2020 | <u>2,047</u> | <u>406</u> | <u>5,233</u> | <u>5,655</u> | <u>13,341</u> |

See below

6 Tangible assets

| | Stable and Riding Equipment new | Stable and Riding Equipment used | Total |
|-----------------------------|---------------------------------|----------------------------------|---------------|
| Cost | £ | £ | £ |
| At 1 April 2020 | 15,173 | 8,668 | 23,841 |
| Additions | 489 | - | 489 |
| Disposals | (415) | (1,495) | (1,910) |
| At 31 March 2021 | <u>15,247</u> | <u>7,173</u> | <u>22,420</u> |
| Depreciation | | | |
| At 1 April 2020 | 9,940 | 8,668 | 18,608 |
| Depn reversed re. disposals | (126) | (1,495) | (1,621) |
| Charge for year | 992 | - | 992 |
| At 31 March 2021 | <u>10,806</u> | <u>7,173</u> | <u>17,979</u> |
| Net book value | | | |
| At 31 March 2021 | <u>4,441</u> | <u>-</u> | <u>4,441</u> |
| At 31 March 2020 | <u>5,233</u> | <u>-</u> | <u>5,233</u> |

7 Debtors and prepayments

| | 2021 | 2020 |
|-------------|--------------|--------------|
| | £ | £ |
| Debtors | 2,042 | 3,229 |
| Prepayments | 1,321 | 1,202 |
| | <u>3,363</u> | <u>4,431</u> |

Wakefield Riding for the Disabled Association
Notes to the accounts continued
for the year ended 31 March 2021

| | | |
|--|---------------|---------------|
| 8 Cash at bank and in hand | 2021 | 2020 |
| | £ | £ |
| Cash at bank | 80,801 | 44,966 |
| Cash in hand | 5 | 5 |
| | <u>80,806</u> | <u>44,971</u> |
| | | |
| 9 Creditors and accruals | 2021 | 2020 |
| | £ | £ |
| Accruals | 684 | 678 |
| | <u>684</u> | <u>678</u> |
| | | |
| 10 Designated funds | 2021 | 2020 |
| Funds are designated for the following purposes: | £ | £ |
| Trailer replacement | 2,450 | 2,450 |
| | <u>2,450</u> | <u>2,450</u> |

11 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and The Manager and Yard Manager. The total employee benefits received by the manager and yard manager were £31,144 (previous year: £45,403).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

12 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

| | |
|---|----------------|
| | Coffee machine |
| | £ |
| Within one year | 1,215 |
| In the second to fifth years inclusive | 3,452 |
| Over five years from the balance sheet date | - |
| | <u>4,667</u> |

Wakefield Riding for the Disabled Association
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2021

| | 2021 | 2020 | 2021 | 2020 | 2021 | 2020 |
|--------------------------------------|---------------|-----------------|---------------|----------------|----------------|----------------|
| | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Grants and donations | 40,359 | 5,271 | 39,784 | 5,810 | 80,143 | 11,081 |
| Sales and fees | 10,461 | 51,629 | - | - | 10,461 | 51,629 |
| Fundraising | 3,507 | 18,768 | - | 1,120 | 3,507 | 19,888 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine | 590 | 1,598 | - | - | 590 | 1,598 |
| Other income | 42 | - | - | - | 42 | - |
| Profit on disposal of assets | 600 | - | - | - | 600 | - |
| Bank interest | 18 | 83 | - | - | 18 | 83 |
| Total income | 60,577 | 82,349 | 39,784 | 6,930 | 100,361 | 89,279 |
| Expenditure | | | | | | |
| Salaries, NICs and pensions | 8,465 | 51,760 | 31,656 | - | 40,121 | 51,760 |
| Payroll and pension admin cost | 1,136 | 1,236 | - | - | 1,136 | 1,236 |
| Staff healthcare | 125 | 152 | - | - | 125 | 152 |
| Freelance staff | 4,861 | 4,647 | - | - | 4,861 | 4,647 |
| Travel and expenses | 1 | 195 | - | - | 1 | 195 |
| Volunteer expenses | 18 | 54 | - | - | 18 | 54 |
| Vet and equine dentist | 966 | 905 | - | - | 966 | 905 |
| Equipment and repairs | 1,629 | 3,251 | 140 | 1,418 | 1,769 | 4,669 |
| Farrier | 1,418 | 959 | - | - | 1,418 | 959 |
| Training and education | 485 | 1,047 | - | 480 | 485 | 1,527 |
| Licenses | 625 | 755 | - | - | 625 | 755 |
| Event costs | 10 | 2,117 | - | 140 | 10 | 2,257 |
| Insurance | 2,804 | 2,971 | - | - | 2,804 | 2,971 |
| Feed | 3,151 | 711 | - | - | 3,151 | 711 |
| Fundraising | 135 | 1,717 | - | 396 | 135 | 2,113 |
| Donated services | 5,000 | 5,000 | - | - | 5,000 | 5,000 |
| Drinks machine rental | 1,265 | 717 | - | - | 1,265 | 717 |
| Drinks machine supplies | 392 | 604 | - | - | 392 | 604 |
| Accountancy and IE | 648 | 648 | - | - | 648 | 648 |
| Depreciation | 3,429 | 3,547 | - | - | 3,429 | 3,547 |
| Sundries | 145 | 200 | - | - | 145 | 200 |
| Water cost | 36 | 108 | - | - | 36 | 108 |
| Stable block costs | - | 13,442 | - | - | - | 13,442 |
| Total expenditure | 36,744 | 96,743 | 31,796 | 2,434 | 68,540 | 99,177 |
| Net income / (expenditure) | 23,833 | (14,394) | 7,988 | 4,496 | 31,821 | (9,898) |
| Transfers between funds | 974 | 2,730 | (974) | (2,730) | - | - |
| Net movement in funds | 24,807 | (11,664) | 7,014 | 1,766 | 31,821 | (9,898) |
| Fund balances brought forward | 45,766 | 57,430 | 16,299 | 14,533 | 62,065 | 71,963 |
| Fund balances carried forward | 70,573 | 45,766 | 23,313 | 16,299 | 93,886 | 62,065 |