

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

England & Wales · Charity number 1122480

Details

Status Registered

Legal form Charitable company

Company number [06334299](#)

Registered 2008-01-28

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

Contact

Address Bradbourne Rda Group
Bradbourne Riding Centre
Bradbourne Vale Road
Sevenoaks
TN13 3DH

Phone 07914 273610

Email contact@bradbourn-rda.org.uk

Website www.bradbourne-rda.org.uk

Activities

Objects: 3. BY PROVIDING DISABLED PEOPLE WITH THE OPPORTUNITY TO RIDE AND/OR TO CARRIAGE DRIVE TO BENEFIT THEIR HEALTH AND WELL BEING IN THE KENT AREA.

Activities: To promote the objectives of the Riding for the Disabled Association incorporating Carriage Driving, a charity registered under charity no. 244108, by providing disabled people with the opportunity to ride and/or carriage drive to benefit their health and well being in the Sevenoaks area.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Area of benefit: KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£84,812	£81,621	-	-
2024-03-31	£58,205	£83,996	-	-
2023-03-31	£51,531	£79,879	-	-
2022-03-31	£86,480	£72,468	-	-
2021-03-31	£91,421	£82,412	-	-

Trustees

Name	Role	Appointed
Sarah Jacqueline Fenn	Chair	2013-12-16
Emily Harriet Carey		2025-01-23
Gary David Clarke		2025-01-23
Jane Renaud		2020-08-17
Sara Elizabeth Mary Howe		2015-02-04

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1122480

Accounts

Charity no. 1122480
Company no: 06334299

**BRADBOURNE GROUP
RIDING FOR THE DISABLED ASSOCIATION**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2025**

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
YEAR ENDED 31 MARCH 2025
CONTENTS

Legal and administrative information	1
Report of the Directors and Trustees	2
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10

**BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

Charity Registration No.	1122480
Company Registration No.	6334299
Trustees	S Fenn (Chair) S Howe J Renaud (Treasurer) K Mooney (resigned 23 October 2024) S Bowes (resigned 23 October 2024) G Clarke (appointed 23 January 2025) E Carey (appointed 23 January 2025)
Secretary	K Mooney (resigned 23 October 2024) S Howe (appointed 23 October 2024)
Registered Office	North House 198 High Street Tonbridge Kent TN9 1BE
Principal Operating Office	Bradbourne Riding & Training Centre Bradbourne Vale Road Sevenoaks Kent TN13 3DH
Accountants	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Independent Examiner	Samantha Wells FCA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

The company is a registered charity and is incorporated as a company limited by guarantee, registered in England.

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 March 2025. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the governing document and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out on the previous page forms part of this report.

Company Status

Bradbourne Group Riding for the Disabled Association is a charitable company limited by guarantee. It was incorporated on 6 August 2007 and is governed by a memorandum and articles of association.

The company is limited by guarantee. The Trustees are Members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per Member of the company.

Governance and Internal Control

The charity is organised so that the Trustees meet regularly to manage its affairs. The Chairman manages the affairs of the charity on a day to day basis with additional assistance as required.

Annually the Chairman of Trustees asks the Group's coaches if any of them would like to consider joining the Board and if there are any members of their volunteering teams they recommend the Chairman talks to about taking up a Trustee role. Adverts for the specific Trustee role vacancies are promoted on the website on an ongoing basis and advertised for free through local networks, volunteering sites and in person at volunteer fairs. Application forms with covering letters highlighting potential candidates' reasons for applying and how their skills could benefit Bradbourne RDA Group are requested by the Chairman who meets with each applicant on site, showing those from outside of the Group a riding or carriage driving session. For those passing this first stage, the Chairman seeks views from the rest of the Board and obtains references. The board as a whole appoints new Trustees, and all Trustees retire and are eligible for re-appointment, each year. The Trustees are inducted by briefings from and reviews with the Chairman.

L Elgar continues to be the Member working with the Trustees representing all disabled participants. M Sardison joined as a Member in November to provide business support specifically linked to fundraising.

These individuals are the only Members of the Group.

Full on-the-job certificated volunteer training is provided to everyone joining the team with refresher training and new volunteer training sessions scheduled onsite at least annually. A wide range of e-learning courses are available to everyone on the RDA National website encompassing specific subjects such as autism awareness, and guidance notes on a variety of long term health conditions, disabilities and special needs of those who ride and carriage drive with the RDA is maintained on the Group's website.

The Group funds first aid training for all coaches and all driving helpers who are prepared to take on that responsibility, and subsidises such training for ride session helpers who volunteer to become First Aiders. On-line safeguarding training is available for all, with the Group funding face-to-face courses for all coaches when required by RDA UK. Three members of the Group ensure every new team member is appropriately DBS checked on arrival and undertake re-checks for each volunteer every three years – all initial checks are funded by Bradbourne RDA Group.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

Objectives and Activities

The objective of the charity is to promote the objectives of the Riding for the Disabled Association Incorporating Carriage Driving, a national charity registered under charity number 244108, by providing disabled people in the Sevenoaks area with the opportunity to horse ride and/or carriage drive to benefit their health and well being.

Public Benefit

In setting the charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. As noted elsewhere in this report, the charity's work is directed towards ensuring that it is able to offer opportunities to any person with disabilities or special needs, regardless of background, and outcomes for the public benefit are recorded here in detail.

Review of the year

After the success of the early Spring event in 2023, this year again commenced with an on-site dressage competition on 7th April thanks to our Group coaches and the many volunteer team members who made it possible. More than twenty riders took part and enjoyed their day at Bradbourne with their families, many of whom do not normally have the opportunity to see their children riding and what they can achieve.

It was particularly important to go ahead with the on-site competition if possible given the very challenging ongoing situation regarding ponies, a subject which dominated the year.

Patch, Disney and Jet all started the year on limited work and under vet care. As a result the difficult decision was made not to enter the RDA South East Region Dressage Qualifiers at Hickstead for the first time in many years. However, RDA UK ran the Virtual Championships in the Autumn into which the Group entered two carriage drivers and two riders all of whom did extremely well in their classes.

Jet became lame early in the Autumn term and after a number of weeks was retired by his owner and the Bradbourne Riding & Training Centre (BRTC). Disney returned to work in the Autumn term but just before Christmas went lame again: despite numerous vet visits, treatments, box rest, and tailored exercise programmes over many weeks, with a poor prognosis the Group very sadly had to have her put down in March. Jake continued with the dedicated training programme and introduction to some RDA sessions with three carefully chosen riders and one BRTC ride per week throughout the year. Although doing well at times, his inconsistent behaviour and requirement to be stabled due to a tendency to break out of the field indicated Bradbourne was not the right environment for him, and with his inability to be suitable for RDA riders or more than one BRTC ride a week being unsustainable, the Group made the very hard decision to sell him. As the year ended his sale to a family member of one of the Group's volunteers was being finalised.

Patch gradually recovered and returned to work but on long term anti-inflammatory medication. Missy became more irritable and developed behavioural issues which were checked out by a physiotherapist and the vet: her behaviour was regulated through also being on long term medication.

On the positive side, new ride and drive pony Daphne, who joined the Group in early July, settled well and was quickly introduced to some RDA and BRTC rides. She required considerable training before reaching a standard to be assessed as an RDA carriage driving pony which she passed successfully in February. Work is needed to build up her fitness with the aim of her being regularly driven in Group RDA sessions in the summer.

Despite the shortage of ponies and the intense monitoring of each pony's workload by the Pony Care Team, the Group was able to run the SE Region RDA carriage driving Le Trec fun day at Bradbourne in July where four groups including Bradbourne took part and the Deputy Mayor was on site to present prizes and rosettes. In addition it was possible to run ten half-day summer pony days which were enjoyed by over thirty different Group riders in the summer holiday period.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

During the year one of the nine riding coaches went on maternity leave and another left at Christmas, both involved with Wednesday evenings, so the remaining qualified coaches swapped around resulting in more sessions led by only a single coach. One of the four carriage driving coaches stepped back from coaching but continued on the riding session helper team. By the end of the year there were 11 qualified coaches, 3 riding coaches-in-training and 3 further volunteers interested to get more experience before commencing coach training. The team were teaching 74 regular riders and carriage drivers per week supported by a further 90 session volunteers including those undertaking Duke of Edinburgh award experience with the Group. A number of vet students, young people doing work experience, and corporate staff on 'days in the community' joined the team throughout the year.

The Group hosted two First Aid sessions at Bradbourne for Group coaches and interested volunteers in June and October, and in addition to a coaches training session ensuring consistent implementation of current RDA practices, a number of volunteer trainings were run on site particularly for new volunteers. The coaches met three times in the year before the start of term in April, August and January, and both the driving team and the tack cleaning team got together in most holiday breaks to check and maintain the Group's harness and tack.

With increased thefts in the area, the Group invested in CCTV on key buildings to supplement the existing cameras and sensor lighting. A range of staff from Vinci Facilities returned to site twice in the year for their 'Stand out to make a difference' volunteering days using their professional trade skills to provide the site with a smooth solid wheelchair friendly pathway from the yard to the clubhouse and undertaking a range of repair, painting and gardening jobs opening up further woodland pathways for the rides and drives.

The Board was delighted to welcome Emily Carey to focus on the company secretarial aspects with her legal background, and Gary Clarke using his real estate experience to lead on the facilities aspects of the Group. Keeley Mooney had to step down due to combined family and work pressures, and Sarah Bowes chose to leave the Group in October because of work commitments.

The loss of a fundraising lead in a year of lower participant numbers, high vet bills and increased pony costs with ongoing medications, and no-one coming forward internally or externally to take on the role of grant and trust fundraiser added to the challenges of the year. Maurice Sardison joined as a Member helping provide ideas and connections to support the Board with developing fundraising channels. The Group were privileged to be chosen by the local branch of NFU Mutual to be the beneficiary of one of their two Agency Giving Fund donations of £6.5k, and nominated by Sevenoaks Sings to receive the profit from their Christmas concert. Along with monies generously raised by the Sevenoaks Darts League, West Kent Masons and donated by individuals the full year donations were considerably higher than in the previous year.

From mid-May the Sevenoaks Town Council Mayor, Cllr Libby Ancrum, commenced her year of hard work supporting the Group as one of her two charities. In addition to her raising funds through raffles at every event she attended, the Group were involved in her Civic Service, vegan market, quiz night, International Women's Day get-together, and a stand at the Business Show through which the invitation to benefit from The Listening Room's Elaine Delmar concert came. The Mayor spent many hours at the Group's Knole Fundraising Ride in October, drew all the many raffle tickets at the Group's Christmas party, and her Deputy joined the Group's stand at the Shoreham Heavy Horse Show. Cllr Ancrum's involvement and association throughout the year raised the profile of the Group in the local community and developed connections including for Bradbourne RDA Group with the Sevenoaks Air Cadets who wish to help with Group events in the future.

During the year our longest serving volunteer, coach, and regional coach Jenna completed thirty years with the Bradbourne RDA Group. We were delighted that our nomination for her to receive the National Riding for the Disabled President's Award was successful and Jenna was presented with this by HRH Princess Anne The Princess Royal at the RDA National Championships at Hartpury in July.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

Financial Position

The Statement of Financial Activities shows net income for the year of £3,191 (2024: net expenditure of £25,791). Reserves stand at £149,973 (2024: £146,782) at the year-end of which £6,156 (2024: £1,785) are restricted funds.

Reserves Policy

The Charity aims to maintain unrestricted free reserves sufficient to cover 12 months' expenses net of depreciation, amortisation or any profit/loss on disposal of fixed assets. As at the balance sheet date, the unrestricted free reserves, (excluding those represented by fixed assets), were £72,553 (2024: £65,005) equivalent to 13 months' expenses.

Plans for the Future

The immediate focus for the Group through following up with relevant personal contacts and reputable yards is to obtain two ponies ideally aged ten with experience, who with appropriate training and integration will quickly be able to start supporting the RDA riding sessions as well as be involved with BRTC lessons. This would alleviate the workload pressure on all the Group ponies but particularly on Bradbourne RDA's Storm and Missy regularly used by both organisations, and enable the Group to fill the current vacancies, increasing the number of participants by inviting some of those riders on the long waiting list to join.

One of the riding coaches-in-training is expected to qualify early in the year: she and the other seven experienced riding coaches will invest time in those on the coaching pathway and those interested to start training. Advertising for prospective coaches will continue at various relevant places including the Godstone Point to Point. A revised schedule of which coaches will lead and coaches-in-training will support each session is in place for the second half of the summer term to enable those learning to gain the most experience, and help work towards the Group's aim for every session to have two coaches.

The Board will build on the promotional activity about Bradbourne RDA Group in the local community by the Mayor over the past year, and work towards forging new links with organisations, companies, schools and individuals for one off sponsorship and ongoing financial support, as well as engage with Maurice on different approaches to securing regular funding.

The Group have come through a challenging year emerging stronger with solid financials, refined processes built on key learnings from the period, and a totally committed team with a number of people looking forward to getting fully involved in their new roles.

Directors and Trustees

All the officers of the company are also trustees of the charity and there are no other trustees.

The directors and trustees who served during the year are listed below:

- S Fenn (Chair)
- S Howe
- K Mooney (resigned 23 October 2024)
- J Renaud (Treasurer)
- S Bowes (resigned 23 October 2024)
- G Clarke (appointed 23 January 2025)
- E Carey (appointed 23 January 2025)

Statement of directors' and trustees' responsibilities

The directors are responsible for preparing financial statements in accordance with applicable law and regulations.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

The Directors are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 16 October 2025 and signed on their behalf by:

S J Fenn
Chair

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

I report to the charity trustees on my examination of the financial statements of Bradbourne Group Riding for the Disabled Association (the charity) for the year ended 31 March 2025, which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet and the related Notes.

Responsibilities and basis of report

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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 and in order to enable a proper understanding of the accounts to be reached.

Samantha Wells FCA CTA

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Dated: 28 October 2025

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

For the year ended 31 March 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations	2	16,875	35,896	52,771	27,794
Charitable activities	3	-	23,315	23,315	21,639
Other trading activities	4	-	7,119	7,119	7,961
Investments		-	1,607	1,607	811
Total income		16,875	67,937	84,812	58,205
Expenditure on:					
Raising funds	5	-	1,748	1,748	1,604
Charitable activities	6	12,504	67,369	79,873	82,392
Total expenditure		12,504	69,117	81,621	83,996
Net income/(expenditure)		4,371	(1,180)	3,191	(25,791)
Net movement in funds		4,371	(1,180)	3,191	(25,791)
Reconciliation of funds:					
Total funds brought forward		1,785	144,997	146,782	172,573
Total funds carried forward	11	6,156	143,817	149,973	146,782

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

BALANCE SHEET

as at 31 March 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	8		71,264		79,992
			<u>71,264</u>		<u>79,992</u>
Current assets					
Debtors	9	8,455		5,715	
Cash at bank and in hand		72,366		63,599	
		<u>80,821</u>		<u>69,314</u>	
Creditors: amounts falling due within one year	10	(2,112)		(2,524)	
		<u></u>		<u></u>	
Net current assets			78,709		66,790
			<u></u>		<u></u>
Net assets			149,973		146,782
			<u></u>		<u></u>
Charity funds					
Unrestricted funds			143,817		144,997
Restricted funds			6,156		1,785
	11		<u>149,973</u>		<u>146,782</u>

For the financial year ended 31 March 2025, the charitable company was entitled to exemption from an 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 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 16 October 2025 and signed on their behalf by:

S J Fenn (Chairman)

Company number: 6334299

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Bradbourne Group Riding for the Disabled is a charitable company limited by guarantee incorporated in England and Wales. Its registered address is North House, 198 High Street, Tonbridge, Kent, TN9 1BE.

1.2 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Bradbourne Group Riding for the Disabled meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations, this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant includes terms and conditions which must be met before the charity is entitled to the funds. Income from legacies is recognised at the earlier of receipt of the legacy or the date of approval for distribution. Income from charitable activities is recognised in the period to which it relates. Turnover is the amount derived from goods/services, and stated after trade discounts, other sales taxes and net of VAT. Investment income, including any associated income tax recoverable, is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. It is allocated between:

Expenditure on raising funds comprising the costs associated with attracting donations.

Charitable expenditure, including direct expenditure and governance costs. Governance costs include those costs incurred by the charity in meeting its constitutional and statutory requirements. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1.5 Fixed Assets

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the cost, less estimated residual value, of tangible fixed assets by equal annual instalments over their estimated useful lives as follows:

Leasehold property	- over the life of the lease (20 years from June 2011)
Equipment, fixtures and fittings	- 25% on the reducing balance
Ponies	- to the age of 20 on a straight line basis
Tack	- 10% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.7 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 to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

2 INCOME FROM DONATIONS

	2025	2024
	£	£
Donations	52,771	27,794
	<hr/>	<hr/>
	52,771	27,794
	<hr/> <hr/>	<hr/> <hr/>

During the prior period restricted income from donations of £15,395 was received.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

3 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Rides and drives	22,378	20,764
Camps	937	875
	<u>23,315</u>	<u>21,639</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	6,601	7,129
Income from sales of goods	518	832
	<u>7,119</u>	<u>7,961</u>

5 EXPENDITURE ON RAISING FUNDS

	2025	2024
	£	£
Cost of sales	-	439
RDA subscription	200	200
Fundraising event costs	1,548	965
	<u>1,748</u>	<u>1,604</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2025	2024
	£	£
Riding charges (stabling and livery costs)	42,400	41,600
Veterinary fees and horse welfare	6,339	7,448
Farriers and saddlers	3,017	3,340
Tack (non-capitalised)	1,347	276
Other consumables	157	727
Other equipment	327	1,294
Rosettes and trophies	265	1,122
Driving expenses	76	1,963
Depreciation	2,846	2,447
Impairment	1,826	-
Profit/Loss on disposal	1,063	-
Support costs (see below)	20,210	22,175
	<u>79,873</u>	<u>82,392</u>
Support costs:		
Travel expenses	44	1,311
Training	415	344
Social events	651	1,082
Printing postage & stationery	-	7
Premises repairs & maintenance	2,159	1,936
Cleaning costs & materials	1,411	1,729
Depreciation	10,367	11,459
Insurance	2,271	2,215
IT costs	540	205
Miscellaneous costs	513	578
Legal and accounting	-	720
Governance costs:		
Independent examination	1,539	480
DBS checks	300	109
	<u>20,210</u>	<u>22,175</u>

During the prior period, restricted expenditure of £21,017 was incurred.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

7 STAFF COSTS

There were no remunerated staff during the year (2024: £nil). The Charity is grateful to its volunteers and supporters for their time given freely to further the Charity's aims.

None of the Trustees were reimbursed for any expenses incurred (2024: £nil) and received no remuneration (2024:£nil).

8 TANGIBLE ASSETS

	Land & buildings £	Equipment fixtures & fittings £	Ponies and tack £	Total £
Cost				
At 1 April 2024	144,528	65,786	32,324	242,638
Additions	-	-	7,375	7,375
Disposals	-	-	(3,950)	(3,950)
At 31 March 2025	<u>144,528</u>	<u>65,786</u>	<u>35,749</u>	<u>246,063</u>
Depreciation				
At 1 April 2024	90,552	55,966	16,128	162,646
Charge for the year	7,912	2,455	2,846	13,213
Impairment	-	-	1,826	1,826
Released on disposals	-	-	(2,886)	(2,886)
At 31 March 2025	<u>98,464</u>	<u>58,421</u>	<u>17,914</u>	<u>174,799</u>
Net book value at 31 March 2025	<u>46,064</u>	<u>7,365</u>	<u>17,835</u>	<u>71,264</u>
Net book value at 31 March 2024	<u>53,976</u>	<u>9,820</u>	<u>16,196</u>	<u>79,992</u>

Included within Land & buildings above is the arena surface, which has a cost of £23,358 (2024: £23,358) and an accumulated depreciation of £7,609 (2024: £5,485) at the end of the financial year.

9 DEBTORS

	2025 £	2024 £
Trade debtors	516	-
Other debtors	6,623	3,684
Taxation and social security costs	1,277	1,767
Prepayments and accrued income	39	264
	<u>8,455</u>	<u>5,715</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	609	-
Accruals	1,503	2,524
	<u>2,112</u>	<u>2,524</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

11 FUNDS

<i>Current year</i>	Brought forward £	Income £	Expenditure / transfers £	Carried forward £
Unrestricted funds				
General fund	62,384	67,937	(60,376)	69,945
Designated funds				
Fixed asset fund	79,992	-	(8,728)	71,264
Subsidised Rides / Drives	2,621	-	(13)	2,608
	<u>144,997</u>	<u>67,937</u>	<u>(69,117)</u>	<u>143,817</u>
Restricted funds				
Equipment Fund	749	-	(479)	270
Veterinary Support Fund	-	3,125	(3,125)	-
Training and Event Support Fund	662	-	-	662
New Pony Fund	374	12,500	(8,382)	4,492
Pony Care	-	1,250	(518)	732
	<u>1,785</u>	<u>16,875</u>	<u>(12,504)</u>	<u>6,156</u>
Total funds	<u><u>146,782</u></u>	<u><u>84,812</u></u>	<u><u>(81,621)</u></u>	<u><u>149,973</u></u>

Designated funds

The fixed asset fund represents the Group's illiquid tangible fixed assets. The Trustees do not consider that the allocation of unrestricted liquid funds to designated areas serves a meaningful purpose. Therefore all unrestricted liquid assets have been transferred to a General Fund and will be included there henceforth.

The Subsidised Rides/ Drives fund is comprised of donations made in memory of the previous President of the charity. The Board has agreed to use these donations to subsidise riders / drivers who are struggling to pay for their rides.

Restricted funds

The restricted funds represent all liquid assets donated to cover specific areas of expense specified by and/or agreed with the donor.

The Equipment Fund includes donations to be expended on various items of equipment including ongoing maintenance of the hydraulic lift.

The Veterinary Support Fund represents donations towards veterinary bills for the Group's ponies.

The Training and Event Support Fund represents monies held for the Group's training of carriage drivers.

The New Pony Fund represents monies held for the purchase of new ponies.

The Pony Care Fund was donated in order to help with the ongoing costs of looking after the ponies.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

11 FUNDS (continued)

<i>Prior year</i>	Brought forward	Income	Expenditure / transfers	Carried forward
	£	£	£	£
Unrestricted funds				
General fund	71,268	42,810	(51,694)	62,384
Designated funds				
Fixed asset fund	93,898	-	(13,906)	79,992
Subsidised rides / drives	-	-	2,621	2,621
	<u>165,166</u>	<u>42,810</u>	<u>(62,979)</u>	<u>144,997</u>
Restricted funds				
Equipment Fund	2,278	-	(1,529)	749
Veterinary Support Fund	273	12,500	(12,773)	-
Training and Event Support Fund	150	2,895	(2,383)	662
New Pony Fund	4,706	-	(4,332)	374
	<u>7,407</u>	<u>15,395</u>	<u>(21,017)</u>	<u>1,785</u>
Total funds	<u><u>172,573</u></u>	<u><u>58,205</u></u>	<u><u>(83,996)</u></u>	<u><u>146,782</u></u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Tangible fixed assets	71,264	-	71,264	79,992
Cash at bank and in hand	66,210	6,156	72,366	63,599
Other net current assets	6,343	-	6,343	3,191
	<u>145,842</u>	<u>8,181</u>	<u>149,973</u>	<u>146,782</u>

Net assets held in the prior year included £1,785 restricted funds held in cash at bank.

13 RELATED PARTY TRANSACTIONS

During the year Riding Charges (stabling and livery costs) of £42,400 (2024: £41,600) were paid by the Charity to Bradbourne Riding and Training Centre Limited, a company of which S Howe, trustee, and her stepmother E Felgate, widow of the Charity's late President, are directors.

During the year donations totalling £10,834 (2024: £125) were received from three trustees.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1122480

Accounts

Charity no. 1122480
Company no: 06334299

**BRADBOURNE GROUP
RIDING FOR THE DISABLED ASSOCIATION**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2024**

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BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
YEAR ENDED 31 MARCH 2024
CONTENTS

Legal and administrative information	1
Report of the Directors and Trustees	2
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10

**BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

Charity Registration No.	1122480
Company Registration No.	6334299
Trustees	S Fenn (Chairman) C Davies (Secretary) (resigned 15 July 2023) J Gray (resigned 31 January 2024) S Howe J Renaud (Treasurer) K Mooney (Secretary) S Bowes (appointed 3 July 2023)
Secretary	C Davies (resigned 15 July 2023) J Renaud (appointed 18 October 2023 and resigned 31 December 2023) K Mooney (appointed 1 January 2024)
Registered Office	North House 198 High Street Tonbridge Kent TN9 1BE
Principal Operating Office	Bradbourne Riding Centre Bradbourne Vale Road Sevenoaks Kent TN13 3DH
Accountants	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Independent Examiner	Samantha Wells FCA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

The company is a registered charity and is incorporated as a company limited by guarantee, registered in England.

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 March 2024. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the governing document and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out on the previous page forms part of this report.

Company Status

Bradbourne Group Riding for the Disabled Association is a charitable company limited by guarantee. It was incorporated on 6 August 2007 and is governed by a memorandum and articles of association.

The company is limited by guarantee. The Trustees are Members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Governance and Internal Control

The charity is organised so that the Trustees meet regularly to manage its affairs. The Chairman manages the affairs of the charity on a day to day basis with additional assistance as required.

The board as a whole appoints new Trustees, and all Trustees retire and are eligible for re-appointment, each year. The Trustees are inducted by briefings from the Chairman.

L Elgar continues to be the Member working with the Trustees representing all disabled participants. These individuals are the only Members of the Group.

Full on-the-job certificated volunteer training is provided to everyone joining the team with annual refresher training and specific sessions scheduled onsite for key subjects such as autism awareness. The Group funds first aid training for all coaches and all driving helpers, and subsidises such training for ride session helpers who volunteer to become First Aiders. On-line safeguarding training is available for all with the Group funding face-to-face courses for all coaches when required by RDA UK. Five members of the Group ensure every new team member is appropriately DBS checked on arrival and undertake re-checks for each volunteer every three years – all checks are funded by Bradbourne RDA Group.

Objectives and Activities

The objective of the charity is to promote the objectives of the Riding for the Disabled Association Incorporating Carriage Driving, a national charity registered under charity number 244108, by providing disabled people in the Sevenoaks area with the opportunity to ride and/or carriage drive to benefit their health and well being.

Public Benefit

In setting the charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. As noted elsewhere in this report, the charity's work is directed towards ensuring that it is able to offer opportunities to any disabled person, regardless of background, and outcomes for the public benefit are recorded here in detail.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Review of the year

The year commenced on 2nd April with a very positive and successful on-site dressage competition run by the Wednesday evening riding coaches which was enjoyed by the 23 riders who took part, their families and friends, and the many Group volunteers who enabled the event to take place.

For the first time for such an event, donations from those taking part were encouraged as part of the requirement for the Group to identify new sources of funding; given how positively this was received and the monies generated that will be the intent for future onsite riding and driving events for the Group's participants.

Throughout the year a range of smaller new fundraising initiatives took place, from individual riders undertaking strenuous sponsored walking challenges totalling hundreds of miles and trampolining sixty times as part of our Group's 60th birthday 60 challenges, to the sale of donated specially designed 60th tea towels and mouse mats featuring the ponies supporting the Group's operations. A number of talks were given to local clubs and associations, there was a Bradbourne RDA stand at the neighbouring Sevenoaks Wildlife Reserve Festival of Nature, for which two Group wheelchair bound participants undertook an accessibility audit, and a sell-out Quiz was held in the clubhouse for participants, volunteers, their families and other supporters. As usual the Group had a presence at the Shoreham Heavy Horse Show just before the new term in September, and ran another successful fundraising ride through Knole Park in October. All of these provided invaluable funds as well as enhanced the profile of Bradbourne RDA Group in the local area, but none provided the significant level of new unrestricted monies the Group requires annually.

It was not long after the start of the year that the challenges of the health of several ponies began and which would dominate the full year, negatively impacting the operational income as well as the number of riders and carriage drivers the Group could offer opportunities to, while increasing the costs of veterinary care. Ride and drive pony Disney was the first to go lame, followed by stalwart of the herd Patch late in the summer term, and by Christmas Jet was also declared unfit. At the end of this financial year all three remain on recovery programmes with very limited possibilities to support disabled riders, and then only at walk and outside avoiding the turns necessary within the indoor arena. The continuation of the poor weather conditions mean frequently none can be used on a ride, and Disney remains off carriage driving for the foreseeable future. No new riders could join a session from the waiting list throughout the year, and each carriage driver was cancelled once every few weeks in rotation to avoid Missy being over-worked.

Very sadly the Group lost 28-year-old pony Finn in December, and after ten years of supporting the largest and most unbalanced riders as well as enabling many to participate in a range of offsite event activities AI, now 23, needed his workload managed more carefully. The Group will no longer take him to external competitions.

On the more positive side, Storm became an integral member of the working herd both for the Group rides and for the Bradbourne Riding & Training Centre (BRTC) rides, and along with Missy became the most hard-working ponies. Considerable time and attention has been focussed throughout the year by the Pony Care Team on the daily and weekly ride commitments of each pony, with the Group advising BRTC of limits for Storm and Missy particularly. Although young Jake started the year very well and behaved impeccably on his informal visit to the National Championships, his movement around the mounting block meant a new training regime had to be commenced in the Autumn led by a minimal number of Group coaches taking him back to basics. This necessary investment in time in such a young pony is progressing slowly but positively, with the aim of introducing Jake for use by some suitable participants from September 2024.

Despite the restrictions on pony availability the coaches did a fantastic job of moving riders around to even out the pony workload and ensure as well as the onsite informal dressage competition riders could prepare to compete in the Challenge Day at Felbridge, which was subsequently cancelled by the SE Region RDA due to lack of entrants, and the region qualifiers for carriage driving and riding. Two drivers and four riders qualified for the National Championships and participated in the competitions at Hartpur in July. In addition, the Group's carriage drivers had the opportunity for an informal driving lesson at a

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

farm in Rye, providing invaluable offsite experience for pony Missy, and the SE Region carriage driving Le Trec competition took place very successfully at Bradbourne. Despite another hot period of summer weather, the Group ran two weeks of mini pony camps in the summer holidays for a large number of riding participants.

Although two volunteers commenced the year working towards becoming riding coaches, one sadly had to leave the Group for work reasons. The other volunteer continues to make progress towards qualification, while one of the carriage driving team commenced training to become an RDA driving coach. Coach health challenges led to the cessation of the Thursday evening sessions in the Autumn and the loss of one of the Wednesday evening coaches, and at Christmas the Group had to say farewell to a riding coach who had volunteered at Bradbourne for over twenty years. The Group again joined the Hadlow College careers day, and the year was marked by an increase in requests from young people wishing to undertake Duke of Edinburgh award experience with Bradbourne RDA while supporting the Group's evening sessions. There were fewer general adult volunteer enquiries, but a number of veterinary students joined the daytime teams for different weeks across the summer term as part of their studies, providing invaluable support while regular volunteers were away, off sick or supporting family members undertaking key exams.

The Trustees were delighted to welcome Sarah Bowes to the Board to lead on fundraising, and Keeley's return after maternity to focus on the volunteer management, social media and promotional activity as well as events with Sarah. Cheryl left her role as Group Secretary in July following a family bereavement which re-focussed her aims for her free time, and Jon advised of his intent to step down from the Board during the new financial year after six years as Treasurer. With her involvement in the accounts already, Jane expressed interest to take up the Treasurer role and commenced working in parallel with Jon in the final quarter.

As part of the Group's ongoing health and safety practices, the riding hats the Group makes available for the participants were replaced with the modern adjustable style resulting in the need for only eight of three different sizes rather than more than forty individually sized ones as before. These are solely for RDA purposes at Bradbourne with the Group's former helmets being taken over by BRTC for their riders. First aid and new volunteer training sessions were held across the year on site at Bradbourne. One of the coaches set up a more formal tack cleaning team who regularly met in holidays and half-terms to clean and check the tack for each of the Group's ponies, and the Group again welcomed a team from Valero to undertake a day of DIY around the site, cleaning the caravans and removing vegetation from the ride paths.

Although a challenging year in many respects, there were a number of very positive and happy get-togethers involving a large number of riders, carriage drivers, volunteers, families, supporters, friends and ponies, with the celebrations of Finn's SE Region pony of the year award, pony Al's long service presentation, and the very popular Christmas party. A very significant day, held in July at Bradbourne in and around the clubhouse, marked Bradbourne RDA Group's 60th birthday and celebrated all that the Group's founder and late President, Peter Felgate, developed and achieved for those with disabilities and special needs which continues today through the dedication and commitment of 130 volunteers. A tree is due to be planted commemorating Peter and the Group's sixty years of providing enjoyable and therapeutic experiences in the Autumn.

Financial Position

The Statement of Financial Activities shows net expenditure for the year of £25,791 (2023: net expenditure of £28,348). Reserves stand at £146,782 (2023: £172,573) at the year-end of which £1,785 (2023: £7,407) are restricted funds.

Reserves Policy

The Charity aims to maintain unrestricted free reserves sufficient to cover 12 months' expenses net of depreciation, amortisation or any profit/loss on disposal of fixed assets. As at the balance sheet date,

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

the unrestricted free reserves, (excluding those represented by fixed assets), were £65,005 (2023: £71,268) equivalent to 11 months' expenses.

The current level of reserves is lower than the Board would like the Group to hold and the Board is formalising a plan of ideas to address this within the current financial year.

Plans for the Future

The three key priorities for the Group are focussed on securing significant funds from new sources, purchasing a pony or ponies, and increasing the number of riding and carriage driving coaches.

The Board aims to appoint a volunteer dedicated to work on grant and trust applications to be led by the Group's trustee focussed on fundraising. She herself will continue to plan, organise and implement a range of smaller initiatives which engage with a wide range of contacts generating smaller amounts of funds yet maintaining the profile of Bradbourne RDA Group in the local community, particularly with schools.

The Group is looking forward to working closely with the newly appointed Sevenoaks Town Council Mayor, Cllr Ancrum, who has chosen Bradbourne RDA as one of her two charities to support through fundraising and awareness over her mayoral year and would aim to identify additional volunteers to support back-office roles from the new connections being the Mayor's charity will facilitate.

With the ongoing uncertainties about the future working capability of the Group's ponies currently still on recovery programmes, particularly Disney and Patch, as well as Bisto and potentially Jet being restricted to walk only rides while Jake will only be suited to a few riders with disabilities later in the year, there is an urgent need to obtain at least one additional pony. The Pony Care Team is considering different approaches to maximise the Group's chances of having the opportunity to review potential equines before they are sold given the current market conditions.

Although one person in training should qualify in 2024, one potentially in 2025, a new coach has joined to help the Wednesday evening sessions on a fortnightly basis, and one new volunteer expressed interest to become a coach in the future, there is an urgent need to expand the coaching team to alleviate the increased pressure on the existing team of 3 ongoing driving and 9 riding coaches, several of whom will be stepping back from some or all of their current commitments during the new financial year. The Group will focus on encouraging other existing adult volunteers to come forward or new adult volunteers to join the coaching pathway, and provide the usual level of support for those coaches in training.

The Board, coaching team and volunteers continue to be fully committed to continue to provide the most rewarding, beneficial and enjoyable riding and carriage driving experiences through weekly sessions, on-site competitions, and offsite riding and driving events, run to the highest standard Bradbourne RDA can achieve with the Group's ponies and those kindly loaned to the Group for their rides by BRTC for the foreseeable future.

Directors and Trustees

All the officers of the company are also trustees of the charity and there are no other trustees.

The directors and trustees who served during the year are listed below:

- S Fenn (Chairman)
- J Gray (resigned 31 January 2024)
- S Howe
- K Mooney (Secretary) (appointed 1 January 2024)
- J Renaud
- C Davies (resigned 15 July 2023)
- S Bowes (appointed 3 July 2023)

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Statement of directors' and trustees' responsibilities

The directors are responsible for preparing financial statements in accordance with applicable law and regulations.

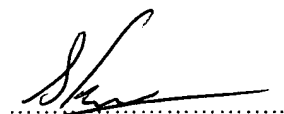
Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under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

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

The Directors are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 23 October 24 and signed on their behalf by:



S J Fenn
Chairman

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the financial statements of Bradbourne Group Riding for the Disabled Association (the charity) for the year ended 31 March 2024, which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet and the related Notes.

Responsibilities and basis of report

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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 and in order to enable a proper understanding of the accounts to be reached.


Samantha Wells FCA CTA

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Dated: 25 NOVEMBER 2024

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

For the year ended 31 March 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations	2	15,395	12,399	27,794	25,095
Charitable activities	3	-	21,639	21,639	20,161
Other trading activities	4	-	7,961	7,961	5,942
Investments		-	811	811	333
Total income		15,395	42,810	58,205	51,531
Expenditure on:					
Raising funds	5	-	1,604	1,604	1,017
Charitable activities	6	21,017	61,375	82,392	78,862
Total expenditure		21,017	62,979	83,996	79,879
Net income/(expenditure)		(5,622)	(20,169)	(25,791)	(28,348)
Net movement in funds		(5,622)	(20,169)	(25,791)	(28,348)
Reconciliation of funds:					
Total funds brought forward		7,407	165,166	172,573	200,921
Total funds carried forward	11	1,785	144,997	146,782	172,573

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

BALANCE SHEET

as at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	8		79,992		93,898
			<u>79,992</u>		<u>93,898</u>
Current assets					
Debtors	9	5,715		5,739	
Cash at bank and in hand		63,599		74,226	
		<u>69,314</u>		<u>79,965</u>	
Creditors: amounts falling due within one year	10	(2,524)		(1,290)	
				<u>66,790</u>	<u>78,675</u>
Net current assets					
			<u>146,782</u>		<u>172,573</u>
Net assets					
			<u>146,782</u>		<u>172,573</u>
Charity funds					
Unrestricted funds			144,997		165,166
Restricted funds			1,785		7,407
	11		<u>146,782</u>		<u>172,573</u>


For the financial year ended 31 March 2024, the charitable company was entitled to exemption from an 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 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 23 October '24 and signed on their behalf by:


.....
S J Fenn (Chairman)

Company number: 6334299

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Bradbourne Group Riding for the Disabled is a charitable company limited by guarantee incorporated in England and Wales. Its registered address is North House, 198 High Street, Tonbridge, Kent, TN9 1BE.

1.2 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Bradbourne Group Riding for the Disabled meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations, this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant includes terms and conditions which must be met before the charity is entitled to the funds. Income from legacies is recognised at the earlier of receipt of the legacy or the date of approval for distribution. Income from charitable activities is recognised in the period to which it relates. Turnover is the amount derived from goods/services, and stated after trade discounts, other sales taxes and net of VAT. Investment income, including any associated income tax recoverable, is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. It is allocated between:

Expenditure on raising funds comprising the costs associated with attracting donations.

Charitable expenditure, including direct expenditure and governance costs. Governance costs include those costs incurred by the charity in meeting its constitutional and statutory requirements. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

1.5 Fixed Assets

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the

Leasehold property	- over the life of the lease (20 years from June 2011)
Equipment, fixtures and fittings	- 25% on the reducing balance
Ponies	- to the age of 20 on a straight line basis
Tack	- 10% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.7 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 to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

2 INCOME FROM DONATIONS

	2024 £	2023 £
Donations	27,794	25,095
	<u>27,794</u>	<u>25,095</u>

During the prior period restricted income from donations of £13,525 was received.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

3 INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Rides and drives	20,764	19,286
Camps	875	875
	<u>21,639</u>	<u>20,161</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2024 £	2023 £
Fundraising events	7,129	5,517
Income from sales of goods	832	425
	<u>7,961</u>	<u>5,942</u>

5 EXPENDITURE ON RAISING FUNDS

	2024 £	2023 £
Cost of sales	439	417
RDA subscription	200	305
Fundraising event costs	965	295
	<u>1,604</u>	<u>1,017</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2023
	£	£
Riding charges (stabling and livery costs)	41,600	41,600
Veterinary fees and horse welfare	7,448	3,990
Farriers and saddlers	3,340	580
Tack (non-capitalised)	276	727
Other consumables	727	654
Other equipment	1,294	1,102
Rosettes and trophies	1,122	503
Driving expenses	1,963	982
Depreciation	2,447	2,391
Profit/Loss on disposal	-	(1,256)
Sand school amortisation	-	1,238
Support costs (see below)	22,175	26,351
	<u>82,392</u>	<u>78,862</u>
Support costs:		
Travel expenses	1,311	331
Training	344	560
Social events	1,082	684
Printing postage & stationery	7	103
Premises repairs & maintenance	1,936	5,667
Cleaning costs & materials	1,729	1,747
Depreciation	11,459	12,322
Insurance	2,215	2,031
IT costs	205	181
Miscellaneous costs	578	1,454
Legal and accounting	720	660
Governance costs:		
Independent examination	480	480
DBS checks	109	131
	<u>22,175</u>	<u>26,351</u>

During the prior period, restricted expenditure of £8,827 was incurred.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

7 STAFF COSTS

There were no remunerated staff during the year (2023: £nil). The Charity is grateful to its volunteers and supporters for their time given freely to further the Charity's aims.

None of the Trustees were reimbursed for any expenses incurred (2023: £nil) and received no remuneration (2023:£nil).

8 TANGIBLE ASSETS

	Land & buildings £	Equipment fixtures & fittings £	Ponies and tack £	Total £
Cost				
At 1 April 2023	144,528	65,786	33,824	244,138
Disposals	-	-	(1,500)	(1,500)
At 31 March 2024	144,528	65,786	32,324	242,638
Depreciation				
At 1 April 2023	82,370	52,689	15,181	150,240
Charge for the year	8,182	3,277	2,447	13,906
Released on disposals	-	-	(1,500)	(1,500)
At 31 March 2024	90,552	55,966	16,128	162,646
Net book value at 31 March 2024	53,976	9,820	16,196	79,992
Net book value at 31 March 2023	62,158	13,097	18,643	93,898

Included within Land & buildings above is the arena surface, which has a cost of £23,358 and an accumulated depreciation of £5,485 (2023: £3,362) at the end of the financial year.

9 DEBTORS

	2024 £	2023 £
Other debtors	3,684	3,275
Taxation and social security costs	1,767	1,525
Prepayments and accrued income	264	939
	5,715	5,739

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals	2,524	1,290
	2,524	1,290

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

11 FUNDS

<i>Current year</i>	Brought forward £	Income £	Expenditure / transfers £	Carried forward £
Unrestricted funds				
General fund	71,268	42,810	(51,694)	62,384
Designated funds				
Fixed asset fund	93,898	-	(13,906)	79,992
Subsidised Rides	-	-	2,621	2,621
	<u>165,166</u>	<u>42,810</u>	<u>(62,979)</u>	<u>144,997</u>
Restricted funds				
Equipment Fund	2,278	-	(1,529)	749
Veterinary Support Fund	273	12,500	(12,773)	-
Training and Event Support Fund	150	2,895	(2,383)	662
New Pony Fund	4,706	-	(4,332)	374
	<u>7,407</u>	<u>15,395</u>	<u>(21,017)</u>	<u>1,785</u>
Total funds	<u><u>172,573</u></u>	<u><u>58,205</u></u>	<u><u>(83,996)</u></u>	<u><u>146,782</u></u>

Designated funds

The fixed asset fund represents the Group's illiquid tangible fixed assets. The Trustees do not consider that the allocation of unrestricted liquid funds to designated areas serves a meaningful purpose. Therefore all unrestricted liquid assets have been transferred to a General Fund and will be included there henceforth.

The Subsidised Rides fund is comprised of donations made in memory of the previous President of the charity. The Board has agreed to use these donations to subsidise riders who are struggling to pay for their rides.

Restricted funds

The restricted funds represent all liquid assets donated to cover specific areas of expense specified by and/or agreed with the donor.

The Equipment Fund includes donations to be expended on various items of equipment including ongoing maintenance of the hydraulic lift.

The Veterinary Support Fund represents donations towards veterinary bills for the Group's ponies.

The New Pony Fund represents monies held for the purchase of new ponies. It was agreed in the year with the donor that this fund could be used for vet fees.

The Training and Event Support Fund represents monies held for the Group's training of carriage drivers. During the year a further £2,895 was received for training and event costs. £2,383 has been expensed in the year for event entry fees.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

11 FUNDS (continued)

<i>Prior year</i>	Brought forward £	Income £	Expenditure / transfers £	Carried forward £
Unrestricted funds				
General fund	90,048	38,006	(56,786)	71,268
Designated funds				
Fixed asset fund	99,206	-	(5,308)	93,898
	<u>189,254</u>	<u>38,006</u>	<u>(62,094)</u>	<u>165,166</u>
Restricted funds				
Equipment Fund	6,948	775	(5,445)	2,278
Veterinary Support Fund	4,263	-	(3,990)	273
Training and Event Support Fund	-	250	(100)	150
New Pony Fund	456	12,500	(8,250)	4,706
	<u>11,667</u>	<u>13,525</u>	<u>(17,785)</u>	<u>7,407</u>
Total funds	<u>200,921</u>	<u>51,531</u>	<u>(79,879)</u>	<u>172,573</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Tangible fixed assets	79,992	-	79,992	93,898
Cash at bank and in hand	61,814	1,785	63,599	74,226
Other net current assets	3,191	-	3,191	4,449
	<u>144,997</u>	<u>1,785</u>	<u>146,782</u>	<u>172,573</u>

Net assets held in the prior year included £7,407 restricted funds held in cash at bank.

13 RELATED PARTY TRANSACTIONS

During the year Riding Charges (stabling and livery costs) of £41,600 (2023: £41,600) were paid by the Charity to Bradbourne Riding and Training Centre Limited, a company of which S Howe, trustee, and her stepmother E Felgate, widow of the Charity's late President, are directors.

During the year donations totalling £125 (2023: £25) were received from trustees.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1122480

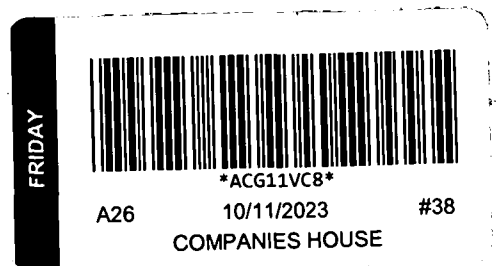
Accounts

Charity no. 1122480
Company no: 06334299

**BRADBOURNE GROUP
RIDING FOR THE DISABLED ASSOCIATION**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2023**



BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
YEAR ENDED 31 MARCH 2023
CONTENTS

Legal and administrative information	1
Report of the Directors and Trustees	2
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10

**BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

Charity Registration No.	1122480
Company Registration No.	6334299
Trustees	S Fenn (Chairman) C Davies (Secretary) (resigned 15 July 2023) J Gray (Treasurer) S Howe J Renaud A McKee (resigned 19 October 2022) K Mooney S Bowes (appointed 3 July 2023)
Secretary	C Davies (resigned 15 July 2023)
Registered Office	North House 198 High Street Tonbridge Kent TN9 1BE
Principal Operating Office	Bradbourne Riding Centre Bradbourne Vale Road Sevenoaks Kent TN13 3DH
Accountants	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Independent Examiner	Samantha Wells FCA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION REPORT OF THE DIRECTORS AND TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The company is a registered charity and is incorporated as a company limited by guarantee, registered in England.

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the governing document and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out on the previous page forms part of this report.

Company Status

Bradbourne Group Riding for the Disabled Association is a charitable company limited by guarantee. It was incorporated on 6 August 2007 and is governed by a memorandum and articles of association.

The company is limited by guarantee. The Trustees are members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Governance and Internal Control

The charity is organised so that the Trustees meet regularly to manage its affairs. The Chairman manages the affairs of the charity on a day to day basis with additional assistance as required.

The board as a whole appoints new Trustees, and all Trustees retire and are eligible for re-appointment, each year. The Trustees are inducted by briefings from the Chairman.

L Elgar continues to be the Member working with the Trustees representing all disabled participants. These individuals are the only Members of the Group.

Full on-the-job certificated volunteer training is provided to everyone joining the team with annual refresher training and specific sessions scheduled onsite for key subjects such as autism awareness. The Group funds first aid training for all coaches and all driving helpers, and subsidises such training for ride session helpers who volunteer to become First Aiders. On-line safeguarding training is available for all with the Group funding face-to-face courses scheduled every three years for all coaches. Five members of the Group ensure every new team member is appropriately DBS checked on arrival and undertake re-checks for each volunteer every three years – all checks are funded by Bradbourne RDA Group.

Objectives and Activities

The objective of the charity is to promote the objectives of the Riding for the Disabled Association Incorporating Carriage Driving, a national charity registered under charity number 244108, by providing disabled people in the Sevenoaks area with the opportunity to ride and/or carriage drive to benefit their health and well being.

Public Benefit

In setting the charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. As noted elsewhere in this report, the charity's work is directed towards ensuring that it is able to offer opportunities to any disabled person, regardless of background, and outcomes for the public benefit are recorded here in detail.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Review of the year

The year started positively with a full timetable of riding and carriage driving sessions, participants, volunteers, and fit ponies.

Given pony Finn, who won the 2022 South East RDA Region Pony of the Year Award, is now 27 the Group commenced the phasing of his workload towards the maximum of two riders per day in September, with the coaches introducing the Group's newest pony, Storm, to more riding participants, reorganising and evening out the pony workload across the team of riding and driving ponies and participants. A new very young but larger weight bearing pony, Jake, was obtained by the Group in August for riding: an equine dental check highlighted he was younger than his passport so training, and workload needed to be closely monitored whilst enough activities of interest identified to keep him occupied. A tendency to escape his field to join activities on the yard resulted in the requirement to keep him stabled overnight and when Group members were not on site through the winter months. His training and familiarisation with RDA activities continues to progress well with a number of experienced Group volunteers riding him in certain sessions, and he has now found his place in the herd. As Jake started settling with BRDA, one of the longer serving ponies, Bisto, was celebrated through a presentation of his ten year long service medal then tea and cake with volunteers and participants.

When most of the BRDA ponies went down with a cough in November and had to be rested, a new pony to the site, Jet, became an invaluable asset, stepping in to support the Group's smaller riders. Although given to a member of the BRTC staff who retains ownership of him, Jet is suited almost exclusively to BRDA work. The Group took ownership of funding farrier visits for all the BRDA ponies, and Jet, in February enabling greater control over the frequency of their hoof care.

For the first time since 2019 following the Covid disruption, a full calendar of riding, driving, fundraising and social events on and offsite was planned for the year. Three riders successfully participated in the SE Region Challenge Day in Felbridge. Eleven riders and carriage drivers entered the SE Region qualifiers at Plumpton College and Bradbourne respectively, with four qualifying and securing their places for the National Championships at Hartpury in July. The Le Trec carriage driving Fun Day for the Region went ahead at Bradbourne in early July but with fewer entries given the weather conditions. The record breaking excessive heat of the summer in mid July resulted in the difficult decision by the Group to withdraw from Hartpury for the wellbeing of the ponies, participants and volunteers for both the lengthy journey and the competition days out in the open. RDA UK cancelled one day of the competition, permitting virtual entries recorded over the summer holiday period to be submitted. The Group ran two weeks of mini pony camp sessions for riding participants in late July and at the end of August, repeating the half day model which had proved successful and more appropriate for coaches, volunteers and some riders than the pre Covid full days.

The two riding coaches and one carriage driving coach all in training at the start of the year focussed on the final stages of their preparations. All three qualified during the summer term bringing the total number of qualified operational Bradbourne RDA coaches to sixteen. One further coach was still off recovering from an operation and another remained on maternity leave. During the year three coaches had to step back from the Group temporarily for medical and family issues, with one returning in February. By the end of the year two session volunteers had commenced training to become a riding coach including modules organised by the Group. Two sessions of first aid at work training were held at Bradbourne run by the excellent training company the Group regularly use, and three riding coaches ran two half-day new volunteer training sessions for all new team members and anyone requiring a refresher. The year saw a greater churn of adult daytime volunteers with family pressures impacting commitment, and an increase in students wishing to undertake their Duke of Edinburgh award experience at Bradbourne. BRDA held recruitment stands at Hadlow College and the Sevenoaks Volunteer Fair promoting all opportunities including on the Board, and welcomed a number of veterinary students undertaking one or two weeks of work experience. The Group ended the year with one hundred and twenty-seven volunteers in a diverse range of capacities.

Over the summer holiday period the Group formalised a small team of experienced and new coaches into a Pony Care Team, focussed on integrating coach skills, sharing the load of the lead coach, and enabling better succession in all areas of the Group's equine activities. This has been working well,

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

with roles and responsibilities being refined through day to day operations. Use of WhatsApp with all coaches has ensured more regular communications, sharing of knowledge, ideas and awareness amongst all coaches.

The extremes of the weather during the year added unplanned costs, not only through the unrecoverable accommodation costs for Hartpury, but with the sudden drop to sub-zero levels, snow, which started during the Group's Christmas party at the Community Centre much to the children's delight, and sudden thaw, water poured through the electrics of the toilet block requiring a full replacement. The Group took the opportunity to update the fuse box, install safety lights in each side of the toilet block, and separate the clubhouse electrics from those for the toilet block to avoid any future such problem taking out the clubhouse power, too.

The worn out ramp to the clubhouse was replaced in the Autumn thanks to the generosity of the family of a former long standing riding volunteer, and a team from Valero undertaking their annual DIY day with the Group did a fantastic job wood staining the handrail to the ramp and the exposed frontage to the shed.

The Group ran its regular stand at the Heavy Horse Show in Shoreham just before the start of the new academic year in September, and was delighted to be given permission to return to Knole Park to hold its fundraising ride after the enforced Covid break. Monies generated from both provided invaluable funds for winter costs, but new sources of finance are required. The launch of the new ride/drive sponsorship programme was deferred with trustee K Mooney going on maternity but will be rolled out next year. Operationally, fewer participant spaces are available with the post Covid reduction in ride numbers from three to two each morning, four to three on Wednesdays, to allow a break between each for everyone's wellbeing and a better quality experience for all. In addition, not so many schools have staff, drivers or funds to attend with student groups averaging five per ride, so with individuals unable to leave school in the mornings or be brought by parents/carers for those slots morning rider numbers will remain lower than in the past. One school cancelled at the end of December with no notice; other schools even on the waiting list struggled to reorganise their timetables to attend.

The notable milestone of the year was the passing of the Group's President, Peter Felgate, in September. Without Peter's vision sixty years ago, his inspiration, determination, encouragement and tireless work on site, regionally and nationally, riding and carriage driving opportunities for people with disabilities may not have developed as they have, and Bradbourne RDA Group may not have been nor continue to be the busy, vibrant centre of enjoyable and therapeutic experiences with equines for volunteers and participants alike which it is today. His widow, Liz Felgate, continues to run the site which she has done alongside Peter for many years.

Financial Position

The Statement of Financial Activities shows net expenditure for the year of £28,348 (2022: net income of £14,012). Reserves stand at £172,573 (2022: £200,921) at the year end of which £7,407 (2022: £11,667) are restricted funds.

Reserves Policy

The Charity aims to maintain unrestricted cash reserves sufficient to cover 12 months' expenses net of depreciation, amortisation or any profit/loss on disposal of fixed assets. As at the balance sheet date, the unrestricted free reserves, (excluding those represented by fixed assets), were £71,268 (2022: £90,048) equivalent to 13 months' expenses.

Plans for the Future

The priority for the Group is delivering on the new funding strategy, with a focus on sourcing a significant proportion of new monies from appropriate grants and trust funds, as well as trialling sponsorship of the Group riding and driving sessions with existing key supporters familiar with the Group and seeking specific sponsors for regular Group costs. The smaller ongoing initiatives and certain new ideas which engage with a wide range of contacts from volunteers, participants, local companies and other

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

prospective supporters will continue, generating smaller amounts yet maintaining the profile of Bradbourne RDA Group in the local community.

In addition to looking forward to when trustee K Mooney returns from maternity to lead on the Group's volunteer strategy and social media, with a need to appoint new trustees to join the Board both from within the Group and from outside bringing in fresh ideas and approaches, recruitment campaigns and networking need to be broadened. Appropriate individuals to lead on areas including fundraising, event management, IT, promotions and publicity are needed to relieve the pressure on existing Board members, in addition to finance, administration and leadership to ensure the Group has a strong succession plan for the officer roles of Treasurer, Group Secretary and Chairman for the future.

Full support is being provided to those two volunteers who have commenced training and one who has expressed interest to start training to become RDA carriage driving or riding coaches with the Group. All experienced adult volunteers will be reminded of the help the Group provides for those joining the coaching pathway to ensure a pipeline of up and coming coaches, knowing a number of the existing team are looking ahead to reducing the sessions they lead or retiring in full in the coming years.

The Board are clear that the focus for BRDA operations for the coming few years is to provide the most rewarding, beneficial and enjoyable riding and carriage driving experiences run to the highest standard BRDA can achieve with the Group's ponies and those kindly loaned to BRDA for their rides by BRTC. The stimulation with real ponies will continue in the weekly and fortnightly sessions currently scheduled on weekdays, with at least one annual in-house dressage competition at Bradbourne, the Le Trec carriage driving competition, offsite riding and carriage driving events, and participation in endurance. If it is possible to fit ground based 'time with a pony' for individuals who may benefit in their health and wellbeing around the current riding and driving sessions when the facilities are available to BRDA and volunteer teams have capacity, this will be included. The Group will not be considering investing in a mechanical horse for the foreseeable future.

Following the very sad passing of the Group's President, Peter Felgate, in the Autumn, the Group are looking forward to the deferred plans to mark Bradbourne RDA Group's 60th birthday and celebrate all that Peter developed, achieved and presided over with RDA activities at Bradbourne over 60 years.

Directors and Trustees

All the officers of the company are also trustees of the charity and there are no other trustees.

The directors and trustees who served during the year are listed below:

- S Fenn (Chairman)
- A McKee (resigned 19 October 2022)
- J Gray
- S Howe
- K Mooney
- J Renaud
- C Davies (Secretary) (resigned 15 July 2023)
- S Bowes (appointed 3 July 2023)

Statement of directors' and trustees' responsibilities

The directors are responsible for preparing financial statements in accordance with applicable law and regulations.

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

**BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

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

The Directors are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 21/10/23 and signed on their behalf by:



.....
S J Fenn
Chairman

**BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

I report to the charity trustees on my examination of the financial statements of Bradbourne Group Riding for the Disabled Association (the charity) for the year ended 31 March 2023, which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet and the related Notes.

Responsibilities and basis of report

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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 and in order to enable a proper understanding of the accounts to be reached.


Samantha Wells FCA CTA

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Dated: *23 October 2023*

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)

For the year ended 31 March 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	2	13,525	11,570	25,095	66,665
Charitable activities	3	-	20,161	20,161	17,303
Other trading activities	4	-	5,942	5,942	2,308
Investments		-	333	333	204
Total income		13,525	38,006	51,531	86,480
Expenditure on:					
Raising funds	5	-	1,017	1,017	1,871
Charitable activities	6	8,827	70,035	78,862	70,597
Total expenditure		8,827	71,052	79,879	72,468
Net income/(expenditure)		4,698	(33,046)	(28,348)	14,012
Transfers between funds		(8,958)	8,958	-	-
Net movement in funds		(4,260)	(24,088)	(28,348)	14,012
Reconciliation of funds:					
Total funds brought forward		11,667	189,254	200,921	186,909
Total funds carried forward	11	7,407	165,166	172,573	200,921

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

BALANCE SHEET

as at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	8		93,898		99,206
			<u>93,898</u>		<u>99,206</u>
Current assets					
Debtors	9	5,739		7,997	
Cash at bank and in hand		74,226		95,234	
		<u>79,965</u>		<u>103,231</u>	
Creditors: amounts falling due within one year	10	(1,290)		(1,516)	
Net current assets			<u>78,675</u>		<u>101,715</u>
Net assets			<u>172,573</u>		<u>200,921</u>
Charity funds					
Unrestricted funds			165,166		189,254
Restricted funds			7,407		11,667
	11		<u>172,573</u>		<u>200,921</u>

For the financial year ended 31 March 2022, the charitable company was entitled to exemption from an 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 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 21 October 2023 and signed on their behalf by:



.....
S J Fenn (Chairman)

Company number: 6334299

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Bradbourne Group Riding for the Disabled is a charitable company limited by guarantee incorporated in England and Wales. Its registered address is North House, 198 High Street, Tonbridge, Kent, TN9 1BE.

1.2 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Bradbourne Group Riding for the Disabled meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise. There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations, this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant includes terms and conditions which must be met before the charity is entitled to the funds. Income from legacies is recognised at the earlier of receipt of the legacy or the date of approval for distribution. Income from charitable activities is recognised in the period to which it relates. Turnover is the amount derived from goods/services, and stated after trade discounts, other sales taxes and net of VAT. Investment income, including any associated income tax recoverable, is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. It is allocated between:

Expenditure on raising funds comprising the costs associated with attracting donations.

Charitable expenditure, including direct expenditure and governance costs. Governance costs include those costs incurred by the charity in meeting its constitutional and statutory requirements. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

1.5 Fixed Assets

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the

Leasehold property	- over the life of the lease (20 years from June 2011)
Equipment, fixtures and fittings	- 25% on the reducing balance
Ponies	- to the age of 20 on a straight line basis
Tack	- 10% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.7 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 to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

2 INCOME FROM DONATIONS

	2023 £	2022 £
Donations	25,095	46,665
Legacy	-	20,000
	<u>25,095</u>	<u>66,665</u>

During the prior period restricted income from donations of £21,311 was received.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

3 INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Rides and drives	19,286	16,677
Camps	875	626
	<u>20,161</u>	<u>17,303</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2023 £	2022 £
Fundraising events	5,517	1,459
Income from sales of goods	425	849
	<u>5,942</u>	<u>2,308</u>

5 EXPENDITURE ON RAISING FUNDS

	2023 £	2022 £
Cost of sales	417	892
RDA subscription	305	979
Fundraising event costs	295	-
	<u>1,017</u>	<u>1,871</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2023

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023	2022
	£	£
Riding charges (stabling and livery costs)	41,600	41,600
Veterinary fees and horse welfare	3,990	2,474
Farriers and saddlers	580	250
Tack (non-capitalised)	727	1,057
Other consumables	654	611
Other equipment	1,102	333
Rosettes and trophies	503	83
Driving expenses	982	12
Depreciation	2,391	2,122
Profit/Loss on disposal	(1,256)	1,125
Sand school amortisation	1,238	1,238
Support costs (see below)	26,351	19,692
	<u>78,862</u>	<u>70,597</u>
Support costs:		
Travel expenses	331	290
Training	560	605
Social events	684	-
Printing postage & stationery	(142)	279
Premises repairs & maintenance	5,661	1,699
Cleaning costs & materials	1,747	1,567
Depreciation	12,322	12,765
Insurance	2,031	946
IT costs	181	177
Miscellaneous costs	1,705	244
Legal and accounting	660	520
Governance costs:		
Independent examination	480	480
DBS checks	131	120
	<u>26,351</u>	<u>19,692</u>

During the prior period, restricted expenditure of £4,374 was incurred.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

7 STAFF COSTS

There were no remunerated staff during the year (2022: £nil). The Charity is grateful to its volunteers and supporters for their time given freely to further the Charity's aims.

None of the Trustees were reimbursed for any expenses incurred (2022: £nil) and received no remuneration (2022:£nil).

8 TANGIBLE ASSETS

	Land & buildings £	Equipment fixtures & fittings £	Ponies and tack £	Total £
Cost				
At 1 April 2022	144,528	73,315	24,325	242,168
Additions	-	-	9,499	9,499
Disposals	-	(7,529)	-	(7,529)
At 31 March 2023	<u>144,528</u>	<u>65,786</u>	<u>33,824</u>	<u>244,138</u>
Depreciation				
At 1 April 2022	74,188	55,984	12,790	142,962
Charge for the year	8,182	4,140	2,391	14,713
Released on disposals	-	(7,435)	-	(7,435)
At 31 March 2023	<u>82,370</u>	<u>52,689</u>	<u>15,181</u>	<u>150,240</u>
Net book value at 31 March 2023	<u>62,158</u>	<u>13,097</u>	<u>18,643</u>	<u>93,898</u>
Net book value at 31 March 2022	<u>70,340</u>	<u>17,331</u>	<u>11,535</u>	<u>99,206</u>

Included within Land & buildings above is the arena surface, which has a cost of £23,358 and an accumulated depreciation of £3,362 (2022: £1,239) at the end of the financial year.

9 DEBTORS

	2023 £	2022 £
Other debtors	3,275	3,543
Taxation and social security costs	1,525	1,264
Prepayments and accrued income	939	3,190
	<u>5,739</u>	<u>7,997</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	-	170
Accruals	1,290	1,346
	<u>1,290</u>	<u>1,516</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

11 FUNDS

<i>Current year</i>	Brought forward £	Income £	Expenditure / transfers £	Carried forward £
Unrestricted funds				
General fund	90,048	38,006	(56,786)	71,268
Designated funds				
Fixed asset fund	99,206	-	(5,308)	93,898
	<u>189,254</u>	<u>38,006</u>	<u>(62,094)</u>	<u>165,166</u>
Restricted funds				
Equipment Fund	6,948	775	(5,445)	2,278
Veterinary Support Fund	4,263	-	(3,990)	273
Carriage Driver Training Fund	-	250	(100)	150
New Pony Fund	456	12,500	(8,250)	4,706
	<u>11,667</u>	<u>13,525</u>	<u>(17,785)</u>	<u>7,407</u>
Total funds	<u>200,921</u>	<u>51,531</u>	<u>(79,879)</u>	<u>172,573</u>

Designated funds

The fixed asset fund represents the Group's illiquid tangible fixed assets. The Trustees do not consider that the allocation of unrestricted liquid funds to designated areas serves a meaningful purpose. Therefore all unrestricted liquid assets have been transferred to a General Fund and will be included there henceforth.

Restricted funds

The restricted funds represent all liquid assets donated to cover specific areas of expense specified by and/or agreed with the donor.

The Equipment Fund includes donations to be expended on various items of equipment including ongoing maintenance of the hydraulic lift.

The Veterinary Support Fund represents donations towards veterinary bills for the Group's ponies.

The Pony Care Fund covers the cost of livery and has been fully expended during 2022.

The New Pony Fund represents monies held for the purchase of new ponies. A new pony was purchased, and capitalised, in the year for £8,250 and therefore a transfer is shown from restricted to general funds.

The Carriage Driver Training Fund represents monies held for the training of the Group's training of Carriage Drivers, during the year £100 was expensed on training.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

11 FUNDS (continued)

<i>Prior year</i>	Brought forward £	Income £	Expenditure / transfers £	Carried forward £
Unrestricted funds				
General fund	77,569	65,169	(52,690)	90,048
Designated funds				
Fixed asset fund	87,045	-	12,161	99,206
	<u>164,614</u>	<u>65,169</u>	<u>(40,529)</u>	<u>189,254</u>
Restricted funds				
Equipment Fund	11,652	21,311	(26,015)	6,948
Veterinary Support Fund	6,737	-	(2,474)	4,263
Pony Care Fund	1,265	-	(1,265)	-
New Pony Fund	2,641	-	(2,185)	456
	<u>22,295</u>	<u>21,311</u>	<u>(31,939)</u>	<u>11,667</u>
Total funds	<u>186,909</u>	<u>86,480</u>	<u>(72,468)</u>	<u>200,921</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Tangible fixed assets	93,898	-	93,898	99,206
Cash at bank and in hand	66,819	7,407	74,226	95,234
Other net current assets	4,449	-	4,449	6,481
	<u>165,166</u>	<u>7,407</u>	<u>172,573</u>	<u>200,921</u>

Net assets held in the prior year included £11,667 restricted funds held in cash at bank.

13 RELATED PARTY TRANSACTIONS

During the year Riding Charges (stabling and livery costs) of £41,600 (2022: £41,600) were paid by the Charity to Bradbourne Riding and Training Centre Limited, a company of which S Howe, trustee, and her stepmother E Felgate, widow of the Charity's late President, are directors.

During the year donations totalling £25 (2022: £3,129) were received from trustees.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1122480

Accounts

**BRADBOURNE GROUP
RIDING FOR THE DISABLED ASSOCIATION**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2022**

BRADBOURNE RDA
YEAR ENDED 31 MARCH 2022
CONTENTS

Legal and administrative information	1
Report of the Directors and Trustees	2
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10

BRADBOURNE RDA
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Charity Registration No.	1122480
Company Registration No.	6334299
Trustees	S Fenn (Chairman) C Davies (Secretary) (appointed 17 November 2021) J Gray (Treasurer) S Howe S Dwinell (resigned 21 July 2021) J Renaud A McKee K Mooney
President	P Felgate (deceased 27 September 2022)
Secretary	A McKee (resigned 17 November 2021) C Davies (appointed 17 November 2021)
Registered Office	North House 198 High Street Tonbridge Kent TN9 1BE
Principal Operating Office	Bradbourne Riding Centre Bradbourne Vale Road Sevenoaks Kent TN13 3DH
Accountants	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Independent Examiner	Samantha Wells FCA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The company is a registered charity and is incorporated as a company limited by guarantee, registered in England.

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 March 2022. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the governing document and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out on the previous page forms part of this report.

Company Status

Bradbourne Group Riding for the Disabled Association is a charitable company limited by guarantee. It was incorporated on 6 August 2007 and is governed by a memorandum and articles of association.

The company is limited by guarantee. The Trustees are members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Governance and Internal Control

The charity is organised so that the Trustees meet regularly to manage its affairs. The Chairman manages the affairs of the charity on a day to day basis with additional assistance as required.

The board as a whole appoints new Trustees, and all Trustees retire and are eligible for re-appointment, each year. The Trustees are inducted by briefings from the Chairman.

L Elgar continues to be the Member working with the Trustees representing all disabled participants. These individuals are the only Members of the Group.

Full on-the-job certificated volunteer training is provided to everyone joining the team with annual refresher training and specific sessions scheduled onsite for key subjects such as autism awareness. The Group funds first aid training for all coaches and all driving helpers, and subsidises such training for ride session helpers who volunteer to become First Aiders. On-line safeguarding training is available for all with the Group funding face-to-face courses scheduled every three years for all coaches. Five members of the Group ensure every new team member is appropriately DBS checked on arrival and undertake re-checks for each volunteer every three years – all checks are funded by Bradbourne RDA Group.

Objectives and Activities

The objective of the charity is to promote the objectives of the Riding for the Disabled Association Incorporating Carriage Driving, a national charity registered under charity number 244108, by providing disabled people in the Sevenoaks area with the opportunity to ride and/or carriage drive to benefit their health and well being.

Public Benefit

In setting the charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. As noted elsewhere in this report, the charity's work is directed towards ensuring that it is able to offer opportunities to any disabled person, regardless of background, and outcomes for the public benefit are recorded here in detail.

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

Peter Felgate

The Trustees are sorry to report that the President of the Bradbourne RDA, Peter Felgate, died on 27th September 2022, aged 86. Peter started Bradbourne RDA Group sixty years ago, when it was very new and there was no National organisation. Peter was a pioneer in both Riding and Carriage Driving for people with disabilities. He inspired many people to become involved with RDA and ultimately to coach and to become involved with the Regional and National organisations. Peter travelled throughout the UK and the world, demonstrating, coaching, and supporting coaches, riders and drivers to reach their potential and to achieve beyond what they might have thought possible. He worked tirelessly at Bradbourne and at the regional and national levels of the RDA organisation, always promoting the abilities and achievements of participants. Peter continued to teach, help and inspire everyone he met through decades given to his horses, his family and the entire team at both the BRTC Riding School and the RDA.

The Trustees confirm that, while Peter will be sorely missed by all, his passing is not expected to have any material impact on the operation and long-term outlook for the Charity.

Review of the year

This year commenced with the Group still impacted by the restrictions of the third Covid Lockdown which had come into force on 6th January. Following the Government's Roadmap guidelines and RDA UK advice the Group was able to develop plans to re-open, but only by implementing the same arrangements and on-site Covid precautions which had had to be in place between September and December 2020. As a result, when riding operations re-started after Easter on 12th April only those few individuals capable of mounting, riding and dismounting without physical assistance or who could be supported by those in their social bubble could be invited back. Carriage driving continued to be impossible to undertake safely while social distancing remained in place, so the first quarter operational income was again severely impacted.

With the vaccination rollout moving on apace and easing of restrictions continuing, the Group planned for a full return of all riding and carriage driving operations in September 2021, aiming to create as normal an environment as possible for those many disabled participants who had been unable attend since March 2020, many of whom were expressing apprehension about returning and their fitness, ability to still ride/drive and the risks of catching Covid. A few long-standing participants could not return due to their health or the lack of availability of ponies of the right size at Bradbourne. Every participant was asked to return a new application form and was provided with the Group Risk Assessment and details of the onsite Covid precautions. The carriage driving team focussed on the re-training of pony Missy for her RDA assessment, originally due in April 2020, which went extremely well, and a rota of experienced riders from the Group brought all of the ponies back up to a level of fitness to cope with the return to a full timetable of daily rides and drives.

A number of volunteers took advantage of the Covid enforced break from volunteering to re-plan their commitments, move house or retire and twenty-three volunteers were recruited over the summer period to ensure all riding and carriage driving sessions were sufficiently supported with a mix of new and experienced volunteers. New volunteer training sessions and on-the-job training was scheduled and undertaken.

The indoor arena surface was deemed unsuitable for disabled individuals. Through RDA UK recommendation, professional contractors Martin Collins were engaged to replace the full surface in August and provide a harrow for the Group's ongoing maintenance of the surface. A number of Group volunteers were trained on using the harrow and a daily rota was implemented from September. Through sourcing grants and donations, only £208 of Group funds was used to cover the £26.2k net cost of the surface and harrow. In addition, in December the Group were successful in its application to the Martin Collins Foundation for a donation, being awarded £15k.

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The Sevenoaks Lions went ahead with the Shoreham Heavy Horse Show the day before the Group's new term in September which raised invaluable monies towards the term's pony care, but disappointingly the Knole Estate could not permit any events such as the Group's Knole Fundraising Ride to take place in the Park in 2021 to allow the flora and fauna to recover following continued use by walkers during Covid.

Despite the extensive preparations for the full return of participants, most schools and groups were not able to bring riders or did not have sufficient drivers and staff. Individuals cancelled regularly where they or family members had tested positive for Covid or their class or siblings' classes had been sent home due to Covid. The usual coughs and colds for the winter period proved more problematic with both participants and volunteers staying away with any such symptoms. Given the lower number of participants and many who rode or drove having previously paid for lessons back in March 2020 which only took place in Autumn 2021 operational income continued to be negatively impacted.

In mid-September the Group very sadly and unexpectedly lost pony Bill who had had some unexplained issues with lameness and was due to attend the vets for more detailed examination. Evidently there were unknown problems with his hind legs but to lose one of the two weight bearing ponies when he was only 17, the other being Al, was quite a shock for everyone.

In October the Group purchased Storm, a mid-sized bay Welsh Cob, smaller than Bill. Although not the largest size of pony the Group were seeking, Storm will be an invaluable member of the herd for riders who may have ridden former ponies such as Dudley or currently ride Bisto who remains in work but at walk only, and to ensure Missy and Patch are not over used. Storm requires a number of months to become familiar with the surroundings of the mixed yard, being schooled by BRTC riders and ridden by experienced members of the Bradbourne RDA Group on RDA rides to settle before appropriate disabled participants will be invited to ride him. The workload of the other large pony, Finn, continued to be reduced given his age, but luckily all of the herd, both the Group's seven ponies and the four ponies BRTC kindly allow the Group to use regularly, came through the winter period without serious issue. This enabled the Group to run a fuller operational timetable of rides and carriage drives this term to the year end as more schools and groups started to return more regularly.

During the year due to work commitments Sam, who was focussed on Fundraising, had to resign from the Board. In November the Group welcomed Cheryl to the Board in the role of Group Secretary, and in total the Group ended the year with one hundred and fifty-eight volunteers in various capacities, continuing to run without any paid staff.

Thanks to a number of generous donations and prudent management, despite the ongoing Covid impact on operational income for much of the past twelve months, the Group ends the year with a healthy level of net income and reserves.

Financial Position

The Statement of Financial Activities shows net income for the year of £14,012 (2021: net expenditure of £5,483). Reserves stand at £200,921 (2021: £186,909) at the year end of which £11,667 (2021: £22,295) are restricted funds.

Reserves Policy

The Charity aims to maintain unrestricted cash reserves sufficient to cover 12 months' essential expenses i.e. to finance essential payments for 12 months with no income from rides, drives, donations, or fundraising activities. As at the balance sheet date, the unrestricted free reserves, (excluding those represented by fixed assets), were £90,048 (2021: £77,569) equivalent to 15 months' essential expenses.

Plans for the Future

A key focus for the Group continues to be sourcing a suitable large pony, as the number of riders pony Finn can continue to support reduces over the coming months to a maximum of two riders per day in

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

the new academic year from September 2022. Our newest member of the herd, Storm, is to be introduced to more riding participants – although he cannot take those of Finn's maximum load, his ability to share the work of the rest of the Group's mid-sized ponies will enable a reorganisation of riders and ponies to even out workload throughout the week and across both riding and driving ponies.

With the growing pressure on everyone with cost of living and fuel prices rising and expected to continue to do so throughout 2022, it will be increasingly important for the Group to identify new sources of funding as both individuals and corporates face pressure on their budgets and ongoing supporters reduce their giving to Bradbourne RDA. The Group intends to continue with a stand at the Shoreham Heavy Horse Show in early September and run the Knole Park Fundraising Ride in October to supplement income for the more costly winter period, as well as finalise and launch the ride/drive session sponsorship plan in the Autumn.

Succession for coaches in particular is vital for the Group's future success: once operations are able to run fully post Covid restrictions, it is expected the one driving and two riding coaches-in-training will be able to undertake their assessments and qualify, while discussions with prospective coaches amongst existing and new volunteers involved with riding and driving will aim to identify those interested to commence training. The Group intends to formalise a small team of experienced and new coaches focussed on pony care to facilitate enhanced integration of coach skills and sharing the load of the lead coach to enable better succession in all areas of the Group's equine activities.

With Bradbourne RDA achieving its 60th anniversary later in 2022, as well as marking that milestone the Board will be reviewing the range of activities the Group currently provides for disabled individuals from the local area during the timeslots the Group can have access to the facilities at Bradbourne, identifying any scope to start inviting others with disabilities to benefit from time around ponies but not necessarily riding or driving.

Directors and Trustees

All the officers of the company are also trustees of the charity and there are no other trustees.

The directors and trustees who served during the year are listed below:

S Fenn (Chairman)
A McKee
J Gray
S Howe
S Dwinell (resigned 21 July 2021)
K Mooney
J Renaud
C Davies (Secretary) (appointed 17 November 2021)

Statement of directors' and trustees' responsibilities

The directors are responsible for preparing financial statements in accordance with applicable law and regulations.

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

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent

BRADBOURNE RDA
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 29 October 2022 and signed on their behalf by:

S J Fenn
Chairman

BRADBOURNE RDA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

I report to the charity trustees on my examination of the financial statements of Bradbourne Group Riding for the Disabled Association (the charity) for the year ended 31 March 2022, which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet and the related Notes.

Responsibilities and basis of report

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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 and in order to enable a proper understanding of the accounts to be reached.

Samantha Wells FCA CTA

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Dated: 4 November 2022

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

For the year ended 31 March 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	2	21,311	45,354	66,665	67,697
Charitable activities	3	-	17,303	17,303	1,955
Other trading activities	4	-	2,308	2,308	-
Investments		-	204	204	457
Total income		21,311	65,169	86,480	70,109
Expenditure on:					
Raising funds	5	-	1,871	1,871	979
Charitable activities	6	4,374	66,223	70,597	74,613
Total expenditure		4,374	68,094	72,468	75,592
Net income/(expenditure)		16,937	(2,925)	14,012	(5,483)
Transfers between funds		(27,565)	27,565	-	-
Net movement in funds		(10,628)	24,640	14,012	(5,483)
Reconciliation of funds:					
Total funds brought forward		22,295	164,614	186,909	192,392
Total funds carried forward	12	11,667	189,254	200,921	186,909

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

BALANCE SHEET

as at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	8		99,206		87,045
			<u>99,206</u>		<u>87,045</u>
Current assets					
Debtors	10	7,997		17,617	
Cash at bank and in hand		95,234		84,402	
		<u>103,231</u>		<u>102,019</u>	
Creditors: amounts falling due within one year	11	(1,516)		(2,155)	
		<u></u>		<u></u>	
Net current assets			101,715		99,864
			<u>101,715</u>		<u>99,864</u>
Net assets			200,921		186,909
			<u>200,921</u>		<u>186,909</u>
Charity funds					
Unrestricted funds			189,254		164,614
Restricted funds			11,667		22,295
	12		<u>200,921</u>		<u>186,909</u>

For the financial year ended 31 March 2022, the charitable company was entitled to exemption from an 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 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 29 October 2022 and signed on their behalf by:

S J Fenn (Chairman)

Company number: 6334299

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Bradbourne Group Riding for the Disabled is a charitable company limited by guarantee incorporated in England and Wales. Its registered address is North House, 198 High Street, Tonbridge, Kent, TN9 1BE.

1.2 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Bradbourne Group Riding for the Disabled meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations, this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant includes terms and conditions which must be met before the charity is entitled to the funds. Income from legacies is recognised at the earlier of receipt of the legacy or the date of approval for distribution. Income from charitable activities is recognised in the period to which it relates. Turnover is the amount derived from goods/services, and stated after trade discounts, other sales taxes and net of VAT. Investment income, including any associated income tax recoverable, is recognised when receivable.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. It is allocated between:

Expenditure on raising funds comprising the costs associated with attracting donations.

Charitable expenditure, including direct expenditure and governance costs. Governance costs include those costs incurred by the charity in meeting its constitutional and statutory requirements. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

1.5 Fixed Assets

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the cost, less estimated residual value, of tangible fixed assets by equal annual instalments over their estimated useful lives as follows:

Leasehold property	- over the life of the lease (20 years from June 2011)
Equipment, fixtures and fittings	- 25% on the reducing balance
Ponies	- to the age of 20 on a straight line basis
Tack	- 10% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.7 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 to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

2 INCOME FROM DONATIONS

	2022	2021
	£	£
Donations	46,665	35,497
Legacy	20,000	-
Grants	-	32,200
	<u>66,665</u>	<u>67,697</u>

During the prior period restricted income from donations of £44,700 was received.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

3 INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Rides and drives	16,677	1,955
Camps	626	-
	<u>17,303</u>	<u>1,955</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,459	-
Income from sales of goods	849	-
	<u>2,308</u>	<u>-</u>

5 EXPENDITURE ON RAISING FUNDS

	2022	2021
	£	£
Cost of sales	892	-
RDA subscription	979	979
	<u>1,871</u>	<u>979</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2022

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2022	2021
	£	£
Riding charges (stabling and livery costs)	41,600	41,600
Veterinary fees and horse welfare	2,474	2,374
Farriers and saddlers	250	220
Tack (non-capitalised)	1,057	-
Other consumables	611	975
Other equipment	333	178
Rosettes and trophies	83	-
Driving expenses	12	-
Depreciation	2,122	2,061
Profit/Loss on disposal	1,125	-
Sand school amortisation	1,238	9,900
Support costs (see below)	19,692	17,305
	<u>70,597</u>	<u>74,613</u>
Support costs:		
Travel expenses	290	113
Training	605	-
Social events	-	(20)
Printing postage & stationery	279	914
Premises repairs & maintenance	1,699	360
Cleaning costs & materials	1,567	764
Depreciation	12,765	12,726
Insurance	946	992
IT costs	177	145
Miscellaneous costs	244	401
Legal and accounting	520	420
Governance costs:		
Independent examination	480	480
DBS checks	120	10
	<u>19,692</u>	<u>17,305</u>

During the prior period, restricted expenditure of £41,931 was incurred.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

7 STAFF COSTS

There were no remunerated staff during the year (2021: £nil). The Charity is grateful to its volunteers and supporters for their time given freely to further the Charity's aims.

None of the Trustees were reimbursed for any expenses incurred (2021: £nil) and received no remuneration (2021:£nil).

8 TANGIBLE ASSETS

	Land & buildings £	Equipment fixtures & fittings £	Ponies and tack £	Total £
Cost				
At 1 April 2021	121,170	70,500	25,025	216,695
Additions	23,358	2,815	2,000	28,173
Disposals	-	-	(2,700)	(2,700)
	<u>144,528</u>	<u>73,315</u>	<u>24,325</u>	<u>242,168</u>
At 31 March 2022	144,528	73,315	24,325	242,168
Depreciation				
At 1 April 2021	66,890	50,517	12,243	129,650
Charge for the year	7,298	5,467	2,122	14,887
Released on disposals	-	-	(1,575)	(1,575)
	<u>74,188</u>	<u>55,984</u>	<u>12,790</u>	<u>142,962</u>
At 31 March 2022	74,188	55,984	12,790	142,962
Net book value at 31 March 2022	<u><u>70,340</u></u>	<u><u>17,331</u></u>	<u><u>11,535</u></u>	<u><u>99,206</u></u>
Net book value at 31 March 2021	<u><u>54,280</u></u>	<u><u>19,983</u></u>	<u><u>12,782</u></u>	<u><u>87,045</u></u>

10 DEBTORS

	2022 £	2021 £
Other debtors	3,543	2,799
Taxation and social security costs	1,264	2,342
Prepayments and accrued income	3,190	12,476
	<u>7,997</u>	<u>17,617</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	170	1,165
Accruals	1,346	990
	<u>1,516</u>	<u>2,155</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

12 FUNDS

<i>Current year</i>	Brought forward £	Income £	Expenditure / transfers £	Carried forward £
Unrestricted funds				
General fund	77,569	65,169	(52,690)	90,048
Designated funds				
Fixed asset fund	87,045	-	12,161	99,206
	<u>164,614</u>	<u>65,169</u>	<u>(40,529)</u>	<u>189,254</u>
Restricted funds				
Equipment Fund	11,652	21,311	(26,015)	6,948
Veterinary Support Fund	6,737	-	(2,474)	4,263
Pony Care Fund	1,265	-	(1,265)	-
New Pony Fund	2,641	-	(2,185)	456
	<u>22,295</u>	<u>21,311</u>	<u>(31,939)</u>	<u>11,667</u>
Total funds	<u>186,909</u>	<u>86,480</u>	<u>(72,468)</u>	<u>200,921</u>

There has been a transfer of £27,565 from restricted funds to general funds to represent expenditure on capitalised items.

Designated funds

The fixed asset fund represents the Group's illiquid tangible fixed assets. The Trustees do not consider that the allocation of unrestricted liquid funds to designated areas serves a meaningful purpose. Therefore all unrestricted liquid assets have been transferred to a General Fund and will be included there henceforth.

Restricted funds

The restricted funds represent all liquid assets donated to cover specific areas of expense specified by and/or agreed with the donor.

The Equipment Fund includes donations to be expended on various items of equipment including ongoing maintenance of the hydraulic lift. During the year £20,250 was received within this fund towards the cost of a new indoor arena. This along with the brought forward balance for the arena and new harrow of £5,315 was fully expensed and capitalised in fixed assets. Therefore a transfer of £25,565 is shown from restricted to general funds.

The Veterinary Support Fund represents donations towards veterinary bills for the Group's ponies.

The Pony Care Fund covers the cost of livery and has been fully expensed this year.

The New Pony Fund represents monies held for the purchase of new ponies. A new pony was purchased, and capitalised, in the year for £2,000 and therefore a transfer is shown from restricted to general funds.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

12 FUNDS (continued)

<i>Prior year</i>	Brought forward	Income	Expenditure / transfers	Carried forward
	£	£	£	£
Unrestricted funds				
General fund	51,908	25,409	252	77,569
Designated funds				
Pony fund	5,000	-	(5,000)	-
Veterinary fund	10,000	-	(10,000)	-
Clubhouse maintenance fund	5,000	-	(5,000)	-
Fixed asset fund	100,958	-	(13,913)	87,045
	<u>172,866</u>	<u>25,409</u>	<u>(33,661)</u>	<u>164,614</u>
Restricted funds				
Equipment Fund	16,661	-	(5,009)	11,652
Veterinary Support Fund	2,865	6,250	(2,378)	6,737
Pony Care Fund	-	38,450	(37,185)	1,265
New Pony Fund	-	-	2,641	2,641
	<u>19,526</u>	<u>44,700</u>	<u>(41,931)</u>	<u>22,295</u>
Total funds	<u>192,392</u>	<u>70,109</u>	<u>(75,592)</u>	<u>186,909</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Tangible fixed assets	99,206	-	99,206	87,045
Cash at bank and in hand	83,567	11,667	95,234	84,402
Other net current assets	6,481	-	6,481	15,462
	<u>189,254</u>	<u>11,667</u>	<u>200,921</u>	<u>186,909</u>

Net assets in the prior year included £22,295 restricted funds held in cash at bank.

14 RELATED PARTY TRANSACTIONS

During the year Riding Charges (stabling and livery costs) of £41,600 (2021: £41,600) were paid by the Charity to Bradbourne Riding and Training Centre Limited, a company of which S Howe, trustee, and her father P Felgate, the Charity's President are directors.

During the year donations totalling £3,129 were received from trustees.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

England & Wales - Charity number 1122480

Accounts

**BRADBOURNE GROUP
RIDING FOR THE DISABLED ASSOCIATION**

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2021**

BRADBOURNE RDA
YEAR ENDED 31 MARCH 2021
CONTENTS

Legal and administrative information	1
Report of the Directors and Trustees	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the financial statements	9

BRADBOURNE RDA
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Charity Registration No.	1122480
Company Registration No.	6334299
Trustees	S Fenn (Chairman) A McKee (Secretary) J Gray (Treasurer) S Howe S Dwinell (appointed 8 July 2020, resigned 21 July 2021) J Renaud (appointed 17 August 2020) K Mooney (appointed 5 October 2020) D Williamson (resigned 21 October 2020)
President	P Felgate
Secretary	A McKee
Registered Office	North House 198 High Street Tonbridge Kent TN9 1BE
Principal Operating Office	Bradbourne Riding Centre Bradbourne Vale Road Sevenoaks Kent TN13 3DH
Accountants	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Independent Examiner	Samantha Wells FCA Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The company is a registered charity and is incorporated as a company limited by guarantee, registered in England.

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, present their annual report and financial statements for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the governing document and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Legal and administrative information set out on the previous page forms part of this report.

Company Status

Bradbourne Group Riding for the Disabled Association is a charitable company limited by guarantee. It was incorporated on 6 August 2007 and is governed by a memorandum and articles of association.

The company is limited by guarantee. The Trustees are members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Governance and Internal Control

The charity is organised so that the Trustees meet regularly to manage its affairs. The Chairman manages the affairs of the charity on a day to day basis with additional assistance as required.

The board as a whole appoints new Trustees, and all Trustees retire and are eligible for re-appointment, each year. The Trustees are inducted by briefings from the Chairman.

L Elgar continues to be the Member working with the Trustees representing all disabled participants. These individuals are the only Members of the Group.

Full on-the-job certificated volunteer training is provided to everyone joining the team with annual refresher training and specific sessions scheduled onsite for key subjects such as autism awareness. The Group funds first aid training for all coaches and all driving helpers, and subsidises such training for ride session helpers who volunteer to become First Aiders. On-line safeguarding training is available for all with the Group funding face-to-face courses scheduled every three years for all coaches. Five members of the Group ensure every new team member is appropriately DBS checked on arrival and undertake re-checks for each volunteer every three years – all checks are funded by Bradbourne RDA Group.

Objectives and Activities

The objective of the charity is to promote the objectives of the Riding for the Disabled Association Incorporating Carriage Driving, a national charity registered under charity number 244108, by providing disabled people in the Sevenoaks area with the opportunity to ride and/or carriage drive to benefit their health and well being.

Public Benefit

In setting the charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit. As noted elsewhere in this report, the charity's work is directed towards ensuring that it is able to offer opportunities to any disabled person, regardless of background, and outcomes for the public benefit are recorded here in detail.

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

Review of the year

This year has been the most challenging in the Group's history with the closures due to Covid-19 forcing the cancellation of the majority of riding opportunities, preventing the re-starting of carriage driving at all in the full twelve months, and stopping all equestrian and fundraising events the Group had scheduled.

With social distancing introduced in March 2020, the Group remained closed from the start of this financial year through to the Autumn term, when less than ten per cent of the riding participants, and only individual riders, were invited back from 7th September where they were capable of mounting, riding and dismounting unaided or with support of those in their 'social bubble' guided by the Group's experienced team members.

Further Government restrictions after the October half-term week closed the Group for another month to 2nd December, and not every rider was able to return for the remaining two and a half weeks left of term until Christmas. The New Year brought another Government Lockdown and the Group remained closed beyond the end of March, re-opening for the summer term after Easter on 12th April 2021. In total, therefore, there were only just over ten weeks of severely reduced operations in the full year to 31st March 2021.

Required Covid safety precautions as advised by RDA UK from Government guidelines were implemented including mandatory Covid consents before anyone came to the yard, signs installed, guidance notes circulated, a thorough enhanced risk assessment undertaken, and investment made in appropriate disinfectants to clean ponies, tack, and equipment between each participant, as well as to sanitise hands and hats. Rotas of small teams of experienced helpers adhering to Covid site limits were organised for the training and preparation of ponies in August and for running of permitted operational sessions, with regular update communications and photos of the ponies circulated to all participants and volunteers throughout the year.

One hundred and forty volunteers remained connected to the Group even if, for their own health or that of family members, they were unable to help with those restricted operations at Bradbourne, and the Group continued to be run without any paid staff. One experienced riding coach left in February 2021 having moved to Scotland, and all three team members on the Coaching Pathway training to become RDA riding coaches remained in-training with assessments on hold due to Covid. It was still possible for the Group to support six students undertaking the Duke of Edinburgh award and general work experience while assisting with the rides, and two trustees from outside of the Group were recruited to the Board focussing on fundraising and volunteer management respectively.

On veterinary advice the Group's eldest pony at thirty-three, Dudley, was put down early in the winter months alongside Bramble, another elderly pony not owned by the Group but used considerably. The driving assessment of the Group's newest ride and drive pony, Missy, was unable to go ahead due to Covid closures and after a period out at grass her carriage driving training re-started for assessment in summer 2021. One of the Group's strongest ponies, Bill, became lame before the Group re-opened in September and despite some apparent improvements has remained off work and on different treatment regimes since. This, coupled with the fact the Group's pony Finn at age twenty-six needs his workload reduced, has further impacted participant capacity on the rides given the more capable riding participants able to cope with Covid restricted support require the larger weight bearing ponies. Seeking successor ponies during the Pandemic has not been possible with travel restrictions limiting the scope for potential sellers, and prices have been over-inflated with demand far outstripping availability.

Immediate focus at the start of the year turned to fundraising given the cessation of income generating operations and cancellation of planned fundraising events but the continuation of the fixed net weekly outgoing of £800 for pony welfare and feed. Grant applications were made and three sources of funding to cover these specific costs were secured from England Sport, The National Lottery and the Kent County Council Members' Grant totalling £32,200. Ongoing supporters including Radnor House and Bletchingley Golf Club continued to do whatever revised fundraising they could for Bradbourne RDA, White Stuff provided their last payment following the Company's policy change for community support, and the Group's continued connections maintained with all supporters resulted in a range of smaller

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

donations. One Group volunteer made a restricted donation of £5,000 towards pony welfare and feed in addition to matching this for veterinary bills.

Financial Position

The Statement of Financial Activities shows net expenditure for the year of £5,483 (2020: net income of £9,009). Reserves stand at £186,909 (2020: £192,392) at the year end of which £22,295 (2020: £19,526) are restricted funds.

Reserves Policy

The Charity aims to maintain unrestricted cash reserves sufficient to cover 12 months' essential expenses i.e. to finance essential payments for 12 months with no income from rides, drives, donations, or fundraising activities. As at the balance sheet date, the unrestricted free reserves, (excluding those represented by fixed assets), were £77,569 (2020: £71,908) equivalent to 14.3 months' essential expenses.

Plans for the Future

The key aim is to be able to safely invite back all disabled riders and carriage drivers once Covid restrictions are lifted, with the Group planning a full schedule from September 2021.

The Group is already focussing on every possible pony for sale with the Group searching for a large pony to support teenagers and adults to ultimately succeed Finn, and for a mid-sized pony to share the load as a successor to Dudley as the Group works on inviting school groups to return to ride at Bradbourne in September.

There is a need for specialist contractors to check the thinning indoor school surface for suitability for disabled participants and Bradbourne RDA team members to walk and run on, and for the Group to plan appropriate surface top-up or replacement in the coming months.

Focus is already being made on the Group's pre Covid plans to expand fundraising sources, developing additional longer-term relationships for more significant support, undertaking a range of smaller initiatives to maintain engagement with the local community alongside generating funds, while both creating new connections and building on existing relations with those schools and organisations for whom the Group already provides riding and driving opportunities.

Post Covid-19 Status at August 2021

Despite the challenges of the past seventeen months in particular for those disabled individuals for whom the Group operates, almost everyone including all the school groups invited back are keen to return and there has been a steady stream of waiting list enquiries. All but a handful of volunteers, whose family and/or health circumstances have changed, want to come back to help and a number of new volunteers including students wishing to complete their Duke of Edinburgh award experience and a prospective RDA coach have been recruited over the summer period. The indoor school surface is scheduled to be replaced before disabled participants return, with donations funding more than half of the cost.

With the Groups' focus in 2020 and early 2021 on reducing expenditure to essentials only, lower veterinary and utility expenses than some years, and receipt of generous donations as well as the two significant grants, the Group has sufficient reserves for the Board to be confident to meet its obligations during the next financial period. The current Covid status in the UK and more locally in Kent indicates the full Bradbourne RDA Group proposed operational riding and carriage driving schedule will be able to go ahead as planned from 6th September, potentially also with the Shoreham Heavy Horse Show fundraising event just before term starts, with further pledged donations supporting required costs until operational income is fully restored.

BRADBOURNE RDA

REPORT OF THE DIRECTORS AND TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

The Board is therefore confident in the Group's immediate future and that its policies and prudent management of funds have enabled Bradbourne RDA to successfully come through the Covid pandemic.

Directors and Trustees

All the officers of the company are also trustees of the charity and there are no other trustees.

The directors and trustees who served during the year are listed below:

S Fenn (Chairman)
A McKee (Secretary)
J Gray
D Williamson (resigned 21 October 2020)
S Howe
S Dwinell (appointed 8 July 2020, resigned 21 July 2021)
K Mooney (appointed 5 October 2020)
J Renaud (appointed 17 August 2020)

Statement of directors' and trustees' responsibilities

The directors are responsible for preparing financial statements in accordance with applicable law and regulations.

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

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

The Directors are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Trustees on 17 November 2021 and signed on their behalf by:

S J Fenn
Chairman

BRADBOURNE RDA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2021

I report to the charity trustees on my examination of the financial statements of Bradbourne Group Riding for the Disabled Association (the charity) for the year ended 31 March 2021, which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet and the related Notes.

Responsibilities and basis of report

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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 and in order to enable a proper understanding of the accounts to be reached.

Samantha Wells FCA CTA

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Dated: 22 November 2021

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

For the year ended 31 March 2021

INCOME AND EXPENDITURE

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 <i>As restated</i> £
Income from:					
Donations	2	44,700	22,997	67,697	51,114
Charitable activities	3	-	1,955	1,955	31,264
Other trading activities	4	-	-	-	8,641
Investments		-	457	457	402
Total income		44,700	25,409	70,109	91,421
Expenditure on:					
Raising funds	5	-	979	979	2,880
Charitable activities	6	41,931	32,682	74,613	79,532
Total expenditure		41,931	33,661	75,592	82,412
Net (expenditure)/income and net movement in funds		2,769	(8,252)	(5,483)	9,009
Reconciliation of funds:					
Total funds brought forward					
As originally stated		9,526	172,866	182,392	183,383
Prior period restatement	1.8	10,000	-	10,000	-
As restated		19,526	172,866	192,392	183,383
Total funds carried forward	12	22,295	164,614	186,909	192,392

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

BALANCE SHEET

as at 31 March 2021

	Note	2021	2020
		£	<i>As restated</i> £
Fixed assets			
Tangible assets	8	87,045	100,958
		<u>87,045</u>	<u>100,958</u>
Current assets			
Debtors	10	17,617	25,049
Cash at bank and in hand		84,402	69,064
		<u>102,019</u>	<u>94,113</u>
Creditors: amounts falling due within one year	11	(2,155)	(2,679)
		<u>99,864</u>	<u>91,434</u>
Net current assets		<u>99,864</u>	<u>91,434</u>
Net assets		<u><u>186,909</u></u>	<u><u>192,392</u></u>
Charity funds			
Unrestricted funds		164,614	172,866
Restricted funds		22,295	19,526
	12	<u><u>186,909</u></u>	<u><u>192,392</u></u>

For the financial year ended 31 March 2021, the charitable company was entitled to exemption from an 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 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 17 November 2021 and signed on their behalf by:

S J Fenn (Chairman)

Company number: 6334299

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

1.1 Status

The Bradbourne Group Riding for the Disabled is a charitable company limited by guarantee incorporated in England and Wales. Its registered address is North House, 198 High Street, Tonbridge, Kent, TN9 1BE.

1.2 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Bradbourne Group Riding for the Disabled meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Despite the significant reduction in ride income during 20-21 caused by the Covid-19 pandemic, the charity was able to end the 20-21 year with limited impact on financial reserves thanks to careful and prudent management of costs and significant grant income secured to cover unavoidable costs primarily those relating to pony livery and welfare. Whilst the pandemic continues to have an impact on our ability to operate at full capacity there remains a strong demand for the services we offer and a strong ongoing interest from potential donors to support the charity. The Trustees therefore consider that the charity will continue to recover from the effects of the pandemic and remains a going concern.

The Trustees therefore agree that the going concern basis of accounting should continue to be adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

1.3 Income

Income is recognised when the charity is entitled to it, it is probable that it will be received and it can be measured reliably. For donations, this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant includes terms and conditions which must be met before the charity is entitled to the funds. Income from charitable activities is recognised in the period to which it relates. Investment income, including any associated income tax recoverable, is recognised when receivable.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. It is allocated between:

Expenditure on raising funds comprising the costs associated with attracting donations.

Charitable expenditure, including direct expenditure and governance costs. Governance costs include those costs incurred by the charity in meeting its constitutional and statutory requirements. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

1.5 Fixed Assets

All expenditure exceeding £250 on fixed assets is capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the cost, less estimated residual value, of tangible fixed assets by equal annual instalments over their estimated useful lives as follows:

Leasehold property	- over the life of the lease (20 years from June 2011)
Equipment, fixtures and fittings	- 25% on the reducing balance
Ponies	- to the age of 20 on a straight line basis
Tack	- 10% straight line

1.6 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.7 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 to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund.

1.8 Prior year restatement

The charity was notified of a restricted donation in the year ended 31 March 2020 and at this point the charity had entitlement, the amount was measurable and the receipt probable. Due to the pandemic receipt of this grant was delayed until the year ended 31 March 2022. The effect on the prior period's results is to increase donations and accrued income in debtors by £10,000. The main impact on reserves as at 31 March 2020 is to increase restricted funds by £10,000.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

2 INCOME FROM DONATIONS

	2021 £	2020 £
Donations	35,497	38,614
Grants	32,200	12,500
	<u>67,697</u>	<u>51,114</u>

During the prior period restricted income from donations of £29,250 was received.

3 INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Rides and drives	1,955	28,794
Camps	-	2,165
Le Trec	-	305
	<u>1,955</u>	<u>31,264</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	-	7,897
Income from sales of goods	-	744
	<u>-</u>	<u>8,641</u>

5 EXPENDITURE ON RAISING FUNDS

	2021 £	2020 £
Fundraising event costs	-	1,046
Cost of sales	-	734
RDA subscription	979	1,100
	<u>979</u>	<u>2,880</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2021

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	2021	2020
	£	£
Riding charges (stabling and livery costs)	41,600	42,400
Riding camp costs	-	1,425
Veterinary fees and horse welfare	2,374	3,385
Feed	-	128
Farriers and saddlers	220	221
Tack (non-capitalised)	-	662
Other consumables	975	603
Other equipment	178	616
Event costs (inc Le Trec)	-	1,790
Rosettes and trophies	-	362
Driving expenses	-	1,000
Depreciation	2,061	1,974
Sand school amortisation	9,900	4,125
Support costs (see below)	17,305	20,841
	<u>74,613</u>	<u>79,532</u>
Support costs:		
Travel expenses	113	857
Training	-	530
Social events	(20)	830
Printing postage & stationery	914	115
Premises repairs & maintenance	360	1,738
Cleaning costs & materials	764	1,223
Depreciation	12,726	11,647
Insurance	992	975
Utilities	-	572
IT costs	145	115
Miscellaneous costs	401	784
Legal and accounting	420	660
Governance costs:		
Independent examination	480	480
DBS checks	10	315
	<u>17,305</u>	<u>20,841</u>

During the prior period, restricted expenditure of £4,663 was incurred.

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

7 STAFF COSTS

There were no remunerated staff during the year (2020: £nil). The Charity is grateful to its volunteers and supporters for their time given freely to further the Charity's aims.

None of the Trustees were reimbursed for any expenses incurred (2020: £nil) and received no remuneration (2020:£nil).

8 TANGIBLE ASSETS

	Land & buildings £	Equipment fixtures & fittings £	Ponies and tack £	Total £
Cost				
At 1 April 2020	121,170	70,500	24,651	216,321
Additions	-	-	874	874
Disposals	-	-	(500)	(500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	121,170	70,500	25,025	216,695
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2020	60,831	43,850	10,682	115,363
Charge for the year	6,059	6,667	2,061	14,787
Released on disposals	-	-	(500)	(500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	66,890	50,517	12,243	129,650
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value at 31 March 2021	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value at 31 March 2020	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10 DEBTORS

	2021 £	2020 £
Other debtors	2,799	1,718
Taxation and social security costs	2,342	608
Prepayments and accrued income	12,476	22,723
	<hr/>	<hr/>
	17,617	25,049
	<hr/> <hr/>	<hr/> <hr/>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,165	1,479
Accruals	990	1,200
	<hr/>	<hr/>
	2,155	2,679
	<hr/> <hr/>	<hr/> <hr/>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

12 FUNDS

<i>Current year</i>	Brought forward £	Income £	Expenditure / transfers £	Carried forward £
Unrestricted funds				
General fund	51,908	25,409	252	77,569
Designated funds				
Pony fund	5,000	-	(5,000)	-
Veterinary fund	10,000	-	(10,000)	-
Clubhouse maintenance fund	5,000	-	(5,000)	-
Fixed asset fund	100,958	-	(13,913)	87,045
	<u>172,866</u>	<u>25,409</u>	<u>(33,661)</u>	<u>164,614</u>
Restricted funds				
Equipment Fund	16,661	-	(5,009)	11,652
Veterinary Support Fund	2,865	6,250	(2,378)	6,737
Pony Care Fund	-	38,450	(37,185)	1,265
New Pony Fund	-	-	2,641	2,641
	<u>19,526</u>	<u>44,700</u>	<u>(41,931)</u>	<u>22,295</u>
Total funds	<u>192,392</u>	<u>70,109</u>	<u>(75,592)</u>	<u>186,909</u>
 <i>Prior year</i>				
Unrestricted funds				
General fund	61,887	62,171	(72,150)	51,908
Designated funds				
Pony fund	5,000	-	-	5,000
Veterinary fund	10,000	-	-	10,000
Clubhouse maintenance fund	5,000	-	-	5,000
Fixed asset fund	96,257	-	4,701	100,958
	<u>178,144</u>	<u>62,171</u>	<u>(67,449)</u>	<u>172,866</u>
Restricted funds				
Equipment Fund	5,239	23,000	(11,578)	16,661
Veterinary Support Fund	-	6,250	(3,385)	2,865
	<u>5,239</u>	<u>29,250</u>	<u>(14,963)</u>	<u>19,526</u>
Total funds	<u>183,383</u>	<u>91,421</u>	<u>(82,412)</u>	<u>192,392</u>

BRADBOURNE GROUP RIDING FOR THE DISABLED ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

12 FUNDS (continued)

Designated funds

The fixed asset fund represents the Group's illiquid tangible fixed assets. The Trustees do not consider that the allocation of unrestricted liquid funds to designated areas serves a meaningful purpose. Therefore all unrestricted liquid assets have been transferred to a General Fund and will be included there henceforth.

Restricted funds

The restricted funds represent all liquid assets donated to cover specific areas of expense specified by and/or agreed with the donor. The classification of these funds has been amended for clarity, to more closely reflect the operation of the Charity and the intentions of the donors. The Equipment Fund includes donations to be expended on various items of equipment including ongoing maintenance of the hydraulic lift. The Veterinary Support Fund represents donations towards veterinary bills for the Group's ponies. The Pony Care Fund covers the cost of livery; funds were received during the year from The National Lottery, Kent County Council and Sport England along with other supporters, in particular to cover core pony care costs during the pandemic. The New Pony Fund represents monies held for the purchase of new ponies.

There was a transfer of £1,990 from the Equipment Fund to the Pony Care fund during the year, as agreed with the donor, of which £1,265 remained unspent at the year-end. There was also a transfer of £2,641 from the Equipment Fund to the New Pony Fund. This is simply to clarify the donor's intentions.

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Tangible fixed assets	87,045	-	87,045	100,958
Cash at bank and in hand	62,107	22,295	84,402	69,064
Other net current assets	15,462	-	15,462	22,370
	<u>164,614</u>	<u>22,295</u>	<u>186,909</u>	<u>192,392</u>

Net assets in the prior year included £19,526 restricted funds held in cash at bank.

14 RELATED PARTY TRANSACTIONS

During the year Riding Charges (stabling and livery costs) of £41,600 (2020: £42,400) were paid by the Charity to Bradbourne Riding and Training Centre Limited, a company of which S Howe, trustee, and her father P Felgate, the Charity's President are directors.