

# BLACKMORE VALE RDA

England & Wales · Charity number 1136113

## Details

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**Other names** HENSTRIDGE RDA

**Status** Registered

**Legal form** Charitable company

**Company number** [07258463](#)

**Registered** 2010-05-25

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

## Contact

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**Address** Cherrington Farm Cottage  
North Cheriton  
Templecombe  
BA8 0AP

**Phone** 07766062572

**Email** [blackmorevale.rda@gmail.com](mailto:blackmorevale.rda@gmail.com)

**Website** [blackmorevale.rda](http://blackmorevale.rda)

## Activities

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**Objects:** TO PROMOTE THE OBJECTS OF THE RIDING FOR THE DISABLED ASSOCIATION INCORPORATED CARRIAGE DRIVING A CHARITY REGISTERED UNDER CHARITY NUMBER 244108 ("THE ASSOCIATION") BY PROVIDING DISABLED PEOPLE WITH THE OPPORTUNITY TO RIDE AND/OR TO CARRIAGE DRIVE TO BENEFIT THEIR HEALTH AND WELL BEING IN THE DORSET AREA

**Activities:** Blackmore Vale Riding for the Disabled offers riding on real ponies and two mechanical horses at Cherrington Farm Cottage, North Cheriton, Somerset to disabled riders in N Dorset and S Somerset. Our riders range in age from 5-74 and have a range of disabilities. We have 6 accredited coach/instructors and a pool of 50 volunteers. We operate on Mondays, Wednesdays and Thursdays during term time

## Classification

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

## Geography

- **Area of benefit:** DORSET
- Dorset
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,003	£48,117	-	-
2024-03-31	£82,912	£27,782	-	-
2023-03-31	£49,379	£46,013	-	-
2022-03-31	£82,696	£32,311	-	-
2021-03-31	£25,345	£35,530	-	-

## Trustees

Name	Role	Appointed
<b>MRS TESSA WOODHOUSE</b>	Chair	
DAWN BROCK		
Delerie Ann Chambers		2018-11-13
GAYE FARQUARSON		
Gemma Louise Pullen		2023-10-10
John David Chilvers		2025-11-12
MARK JOHN MICHAEL WOODHOUSE		2015-04-16
Victoria Margaret Standing		2025-05-15

**BLACKMORE VALE RDA**

England & Wales - Charity number 1136113

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# Accounts

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**Blackmore Vale RDA**

**Charity No. 1136113**

**Company No. 07258463**

**Trustees' Report and Unaudited Accounts**

**31 March 2025**

## Blackmore Vale RDA

### Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Statement of Cash flows	9
Notes to the Accounts	10 to 16
Detailed Statement of Financial Activities	17 to 18

**Blackmore Vale RDA**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07258463**

**Charity No. 1136113**

**Principal Office**

Cherrington Farm Cottage  
North Cheriton  
Templecombe  
Somerset  
BA8 0AP

**Registered Office**

Cherrington Farm Cottage  
North Cheriton  
Templecombe  
Somerset BA8 0AP

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Brock  
D. Chambers  
P. Copeland  
E.M.G. Farquharson  
A.E. Hales  
S. Liddon  
G.L. Pullen  
M.J.M. Woodhouse  
T.A. Woodhouse

**Accountants**

Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL

**Bankers**

Lloyds Bank plc  
9 High Street  
Yeovil  
Somerset BA20 1RN

## **OBJECTIVES AND ACTIVITIES**

The Charity was one of three groups founded by Lady Koelle in the early 1970s. The group took its original name Henstridge RDA from its first home based in Henstridge Airfield. Since then the group has moved around the Blackmore Vale area and is now based at Horsington. The main purpose of the charity as set out in its governing document is to enable as many disabled people as possible of all ages and abilities to partake in horse riding.

The group is one of 500 member groups of the Riding For The Disabled Association, whose patron is the Princess Royal. The group has operated rides up to two days per week and accommodates anyone with a disability. Riders can ride on either a real pony or one of two mechanical horses helping them to benefit physically and mentally from riding. There is no charge associated with riding. The group is run by Trustees and relies entirely on voluntary help except for our part-time/self-employed facilitator and administrator. The group also relies entirely upon donations to fund its activities and undertakes regular fundraising events.

The trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement. The main activities undertaken to further the charity's purpose for the public benefit include riding at Pevlings Farm Riding Stables which commenced before the start of this financial year. The Group incurred significant cost moving the mechanical horses to Pevlings where they are installed in two new sheds, one of which was funded by an anonymous donation. The charity used two ponies at the beginning of the year. During August 2024 one pony was returned to his owners and the other was put down due to chronic lameness. In addition to the riding school ponies our two mechanical horses kept at Pevlings. The number of riders and volunteers fluctuates continually and at present the number of registered riders is 27 and 13 registered volunteers in regular attendance. The charity has riders from three special needs schools, two adult care organisations and individual adults and children in regular attendance.

## **ACHIEVEMENTS AND PERFORMANCE**

The charity has been able to operate again this year due to the support group constantly fundraising and receiving individual donations. The £60,000 legacy received in 2022 continues to secure the charity's ability to operate in the future. During the year The Act Foundation, formerly known as The Edward Gostling Foundation gave a final £50,000 donation as their future policy changed. The additional funds allow the charity to build its retained reserves for future expenditure and a proportion of the monies currently held in an instant access savings account were transferred to 6 month fixed term savings accounts in November 2024 in the name of the charity. The charity relies on donations from various donors, whose support is very much valued. In addition there have been a number of fundraising activities including a sponsored walk, golf day, quiz nights, collection tins and various other smaller events during the year. The charity continues to receive money from online shopping fundraising sites 'Easyfundraising' and 'Amazon Smile', with the number of supporters for both sites continuing to increase. The charity's performance during the year has allowed it to provide access to approximately 37 disabled people of varying ages. The services provided have benefited disabled riders both mentally and physically making riding more accessible to disabled people in the wide community.

## **FINANCIAL REVIEW**

The trustees consider the financial performance by the charity during the year to have been satisfactory. The charity is maintaining a good revenue from fundraising and general donations. The charity continues to benefit from the legacy received in 2022.

**Blackmore Vale RDA**  
**Trustees Annual Report**

The Charity's policy on reserves is as follows: The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered if the charity is unable to obtain donations or fundraising monies. The balance held as unrestricted funds at 31 March 2025 was £145,762 (2024 £154,876), which is more than sufficient. The charity does not currently have any restricted funds. The trustees intend to try to maintain the level of fundraising income and donations and expect spending to continue to be low next year but are aware that fundraising opportunities may continue to be limited.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The methods adopted for the recruitment and appointment of new trustees are as follows: The committee shall admit new Trustees to membership in accordance with the Articles, to only include such persons that are interested in actively furthering the objects of the Company and as the committee may see fit. The Committee will discuss and consider potential new Trustees in Trustee Meetings and if any individuals are considered to be suitable for the role those individuals will be approached and invited to become a Trustee.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

T.A. Woodhouse  
Trustee  
31 March 2025

**Blackmore Vale RDA****Independent Examiners Report****Independent Examiner's Report to the trustees of Blackmore Vale RDA**

I report to the charity trustees on my examination of the financial statements of Blackmore Vale RDA for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL  
31 March 2025

**Blackmore Vale RDA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

		<b>Unrestricted</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>funds</b>	<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	29,874	29,874	69,352
Other trading activities	5	5,081	5,081	11,620
Investments	6	4,048	4,048	1,940
<b>Total</b>		<b>39,003</b>	<b>39,003</b>	<b>82,912</b>
<b>Expenditure on:</b>				
Other	7	48,117	48,117	27,782
<b>Total</b>		<b>48,117</b>	<b>48,117</b>	<b>27,782</b>
Net gains on investments		-	-	-
<b>Net (expenditure)/income</b>	8	<b>(9,114)</b>	<b>(9,114)</b>	<b>55,130</b>
Transfers between funds		-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(9,114)</b>	<b>(9,114)</b>	<b>55,130</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(9,114)</b>	<b>(9,114)</b>	<b>55,130</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		154,876	154,876	99,746
<b>Total funds carried forward</b>		<b>145,762</b>	<b>145,762</b>	<b>154,876</b>

**Blackmore Vale RDA**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income	34,955	80,972
Interest and investment income	4,048	1,940
<b>Gross income for the year</b>	<u>39,003</u>	<u>82,912</u>
Expenditure	41,067	27,782
Depreciation and charges for impairment of fixed assets	7,050	-
<b>Total expenditure for the year</b>	<u>48,117</u>	<u>27,782</u>
Net (expenditure)/income before tax for the year	(9,114)	55,130
<b>Net (expenditure )/income for the year</b>	<u><u>(9,114)</u></u>	<u><u>55,130</u></u>

**Blackmore Vale RDA****Balance Sheet**at **31 March 2025**

<b>Company No.</b>	<b>07258463</b>	<b>Notes</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
	Tangible assets	10	14,101	-
			<u>14,101</u>	<u>-</u>
<b>Current assets</b>				
	Cash at bank and in hand		131,663	154,876
			<u>131,663</u>	<u>154,876</u>
	<b>Creditors: Amount falling due within one year</b>	11	(2)	-
	<b>Net current assets</b>		<u>131,661</u>	<u>154,876</u>
	<b>Total assets less current liabilities</b>		<u>145,762</u>	<u>154,876</u>
	<b>Net assets excluding pension asset or liability</b>		<u>145,762</u>	<u>154,876</u>
	<b>Total net assets</b>		<u><u>145,762</u></u>	<u><u>154,876</u></u>
<b>The funds of the charity</b>				
	<b>Restricted funds</b>	12		
	<b>Unrestricted funds</b>	12		
	General funds		145,762	154,876
			<u>145,762</u>	<u>154,876</u>
	<b>Reserves</b>	12		
	<b>Total funds</b>		<u><u>145,762</u></u>	<u><u>154,876</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 31 March 2025

And signed on its behalf by:

T.A. Woodhouse  
Trustee  
31 March 2025

**Blackmore Vale RDA**  
**Statement of Cash flows**  
for the year ended 31 March 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(9,114)	55,130
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	7,050	-
Dividends, interest and rents from investments	(4,048)	(1,940)
Increase in trade and other payables	2	-
<b>Net cash (used in)/provided by operating activities</b>	<u>(6,110)</u>	<u>53,190</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(21,151)	-
Dividends, interest and rents from investments	4,048	1,940
<b>Net cash (used in)/from investing activities</b>	<u>(17,103)</u>	<u>1,940</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(23,213)	55,130
<b>Cash and cash equivalents at the beginning of the year</b>	154,876	99,746
<b>Cash and cash equivalents at the end of the year</b>	<u>131,663</u>	<u>154,876</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	131,663	154,876
	<u>131,663</u>	<u>154,876</u>

**for the year ended 31 March 2025**

**1 Accounting policies**

**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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## **Blackmore Vale RDA**

### **Notes to the Accounts**

#### **Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	100/33% deduction in first year/straight line
Plant and machinery	33% straight line

Some items of plant and machinery are written off 100% in first year where the Trustees consider this to be appropriate.

#### **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Blackmore Vale RDA**  
**Notes to the Accounts**

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	69,352	69,352
Other trading activities	11,620	11,620
Investments	1,940	1,940
<b>Total</b>	82,912	82,912
<b>Expenditure on:</b>		
Other	27,782	27,782
<b>Total</b>	27,782	27,782
<b>Net income</b>	55,130	55,130
<b>Net income before other gains/(losses)</b>	55,130	55,130
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	55,130	55,130
<b>Reconciliation of funds:</b>		
Total funds brought forward	99,746	99,746
<b>Total funds carried forward</b>	154,876	154,876

**Blackmore Vale RDA**  
**Notes to the Accounts**

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations- various	29,874	29,874	69,352
	<u>29,874</u>	<u>29,874</u>	<u>69,352</u>

**5 Income from other trading activities**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising events	5,081	5,081	11,620
	<u>5,081</u>	<u>5,081</u>	<u>11,620</u>

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest	4,048	4,048	1,940
	<u>4,048</u>	<u>4,048</u>	<u>1,940</u>

**7 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost of upkeep and care of ponies	27,190	27,190	19,424
Staff costs	7,565	7,565	2,791
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	7,050	7,050	-
General administrative costs	5,790	5,790	5,057
Legal and professional costs	522	522	510
	<u>48,117</u>	<u>48,117</u>	<u>27,782</u>

**8 Net (expenditure)/income before transfers**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	7,050	-

**9 Staff costs**

	<b>2025</b>	<b>2024</b>
Sub contractors	7,460	-
	<u>7,460</u>	<u>-</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2024	29,611	35,891	65,502
Additions	21,151	-	21,151
At 31 March 2025	<u>50,762</u>	<u>35,891</u>	<u>86,653</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	29,611	35,891	65,502
Depreciation charge for the year	7,050	-	7,050
At 31 March 2025	<u>36,661</u>	<u>35,891</u>	<u>72,552</u>
<b>Net book values</b>			
At 31 March 2025	<u>14,101</u>	<u>-</u>	<u>14,101</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals	2	-
	<u>2</u>	<u>-</u>

12 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses )	Resources expended	At 31 March 2025
	£	£	£	£
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	154,876	39,003	(48,117)	145,762
<b>Total funds</b>	<u>154,876</u>	<u>39,003</u>	<u>(48,117)</u>	<u>145,762</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	14,101	14,101
Net current assets	131,661	131,661
	<u>145,762</u>	<u>145,762</u>

**Blackmore Vale RDA**  
**Notes to the Accounts**

**14 Reconciliation of net debt**

	<b>At 1 April</b>	<b>Cash flows</b>	<b>At 31</b>
	<b>2024</b>		<b>March</b>
	<b>£</b>	<b>£</b>	<b>2025</b>
			<b>£</b>
Cash and cash equivalents	154,876	(23,213)	131,663
	<u>154,876</u>	<u>(23,213)</u>	<u>131,663</u>
Net debt	<u>154,876</u>	<u>(23,213)</u>	<u>131,663</u>

**15 Related party disclosures**

<i>Name of related party</i>	Gemma Pullen
<i>Description of relationship between the parties</i>	Director/Trustee
<i>Description of transaction and general amounts involved</i>	Gemma was a self employed groom and is a part time facilitator.
<b><i>Controlling party</i></b>	

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Blackmore Vale RDA**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2025**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies			
Donations- various	29,874	29,874	69,352
	<u>29,874</u>	<u>29,874</u>	<u>69,352</u>
Other trading activities			
Fundraising events	5,081	5,081	11,620
	<u>5,081</u>	<u>5,081</u>	<u>11,620</u>
Investments			
Bank interest	4,048	4,048	1,940
	<u>4,048</u>	<u>4,048</u>	<u>1,940</u>
<b>Total income and endowments</b>	<b>39,003</b>	<b>39,003</b>	<b>82,912</b>
<b>Expenditure on:</b>			
Other expenditure			
Cost of upkeep and care of ponies	27,190	27,190	19,424
	<u>27,190</u>	<u>27,190</u>	<u>19,424</u>
Staff costs			
Sub contractors	7,460	7,460	-
Staff training	105	105	-
Temporary staff	-	-	2,791
	<u>7,565</u>	<u>7,565</u>	<u>2,791</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	7,050	7,050	-
Depreciation of Plant and machinery	-	-	-
Equipment repairs and maintenance	1,115	1,115	1,242
General insurances	2,602	2,602	2,119
Subscriptions	200	200	200
Sundry expenses	1,873	1,873	1,496
	<u>12,840</u>	<u>12,840</u>	<u>5,057</u>
Legal and professional costs			
Accountancy and bookkeeping	522	522	510
	<u>522</u>	<u>522</u>	<u>510</u>
<b>Total of expenditure of other costs</b>	<b>48,117</b>	<b>48,117</b>	<b>27,782</b>
<b>Total expenditure</b>	<b>48,117</b>	<b>48,117</b>	<b>27,782</b>

**Blackmore Vale RDA**  
**Detailed Statement of Financial Activities**

Net gains on investments	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(9,114)	(9,114)	55,130
	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income before other gains/(losses)</b>	(9,114)	(9,114)	55,130
Other Gains	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	(9,114)	(9,114)	55,130
	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds:</b>			
Total funds brought forward	154,876	154,876	99,746
	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<u>145,762</u>	<u>145,762</u>	<u>154,876</u>

**BLACKMORE VALE RDA**

England & Wales - Charity number 1136113

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# Accounts

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**Blackmore Vale RDA**

**Charity No. 1136113**

**Company No. 07258463**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**

**Blackmore Vale RDA**  
**Contents**

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Statement of Cash flows	9
Notes to the Accounts	10 to 16
Detailed Statement of Financial Activities	17 to 18

**Blackmore Vale RDA**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07258463**

**Charity No. 1136113**

**Principal Office**

Cherrington Farm Cottage  
North Cheriton  
Templecombe  
Somerset  
BA8 0AP

**Registered Office**

Cherrington Farm Cottage  
North Cheriton  
Templecombe  
Somerset BA8 0AP

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D. Brock

D. Chambers

P. Copeland

E.M.G. Farquharson

A.E. Hales (Resigned 21 March 2024 - but reinstated on 19 May 2024)

S. Liddon

G.L. Pullen (Appointed 28 November 2023)

M.J.M. Woodhouse

T.A. Woodhouse (Chairman)

**Accountants**

Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL

**Bankers**

Lloyds Bank plc  
9 High Street  
Yeovil  
Somerset BA20 1RN

## **OBJECTIVES AND ACTIVITIES**

The Charity was one of three groups founded by Lady Koelle in the early 1970s. The group took its original name Henstridge RDA from its first home based in Henstridge Airfield. Since then the group has moved around the Blackmore Vale area and is now based at North Cheriton. The main purpose of the charity as set out in its governing document is to enable as many disabled people as possible of all ages and abilities to partake in horse riding.

The group is one of 500 member groups of the Riding For The Disabled Association, whose patron is the Princess Royal. The group has operated rides up to four days per week and accommodates anyone with a disability. Riders can ride on either a real pony or one of two mechanical horses helping them to benefit physically and mentally from riding. There is no charge associated with riding. The group is run by Trustees and relies entirely on voluntary help except for our part-time/self-employed stable and administrative staff. The group also relies entirely upon donations to fund its activities and undertakes regular fundraising events.

The trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement. The main activities undertaken to further the charity's purpose for the public benefit include, from October 2016 the charity ceased hiring ponies in order to obtain better control over their access and wellbeing. The charity owned 1 pony at the beginning of the year. During the year, a new pony was loaned. The ponies are kept at Cherrington Farm Cottage. In addition there are two mechanical horses kept on site. The charity has engaged a total of 8 different part-time/self employed grooms, three of which are working for the charity on a regular basis. Due to the continued increase in paperwork, the charity has continued to engage two part-time self employed managers / administrators, who are working on a regular basis. The number of riders and volunteers fluctuates continually and at present the number of registered riders is 25 and 15 registered volunteers in regular attendance. The charity has children from three special needs schools, one of which was recruited in the year, two adult care organisations plus individual adults and children in regular attendance.

## **ACHIEVEMENTS AND PERFORMANCE**

The charity has been able to operate again this year due to the support group constantly fundraising and receiving individual donations. The £60,000 legacy received in 2022 continues to secure the charity's ability to operate in the future. During the year The Act Foundation, formerly known as The Edward Gostling Foundation gave a final £50,000 donation as their future policy changed. The additional funds allow the charity to build its retained reserves for future expenditure and a proportion of the monies currently held in a instant access savings account were transferred to 6 month fixed term savings accounts in June 2023 and December 2023 in the name of the charity . The charity relies on donations from various donors, whose support is very much valued. In addition there have been a number of fundraising activities including a sponsored walk, golf day, quiz nights, collection tins and various other smaller events during the year. The charity continues to receive money from online shopping fundraising sites 'Easyfundraising' and 'Amazon Smile' , with the number of supporters for both sites continuing to increase. The charity relies on the Trustees and their support group's efforts to raise funds and has been assisted in the past by the Edward Gostling Foundation who have funded a disabled toilet as well as providing match funding. The charity's performance during the year has allowed it to provide access to approximately 37 disabled people of varying ages. The services provided have benefited disabled riders both mentally and physically making riding more accessible to disabled people in the wider community.

## **FINANCIAL REVIEW**

**Blackmore Vale RDA**  
**Trustees Annual Report**

The trustees consider the financial performance by the charity during the year to have been satisfactory. The charity is maintaining a good revenue from fundraising and general donations. The charity continues to benefit from the legacy received in 2022.

The Charity's policy on reserves is as follows: The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered if the charity is unable to obtain donations or fundraising monies. The balance held as unrestricted funds at 31 March 2024 was £154,876 (2023 £99,746), which is more than sufficient. The charity does not currently have any restricted funds. The trustees intend to try to maintain the level of fundraising income and donations and expect spending to continue to be low next year but are aware that fundraising opportunities may continue to be limited.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

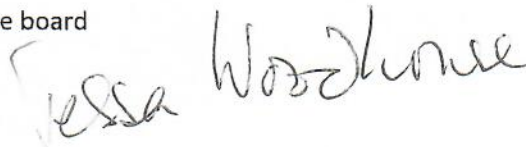
The methods adopted for the recruitment and appointment of new trustees are as follows: The committee shall admit new Trustees to membership in accordance with the Articles, to only include such persons that are interested in actively furthering the objects of the Company and as the committee may see fit. The Committee will discuss and consider potential new Trustees in Trustee Meetings and if any individuals are considered to be suitable for the role those individuals will be approached and invited to become a Trustee.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

T.A. Woodhouse  
Chairman  
31 March 2024



**Blackmore Vale RDA**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Blackmore Vale RDA**

I report to the charity trustees on my examination of the financial statements of Blackmore Vale RDA for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL  
31 March 2024

**Blackmore Vale RDA**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	69,352	69,352	29,768
Other trading activities	5	11,620	11,620	19,526
Investments	6	1,940	1,940	85
<b>Total</b>		<b>82,912</b>	<b>82,912</b>	<b>49,379</b>
<b>Expenditure on:</b>				
Other	7	27,782	27,782	46,013
<b>Total</b>		<b>27,782</b>	<b>27,782</b>	<b>46,013</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>55,130</b>	<b>55,130</b>	<b>3,366</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>55,130</b>	<b>55,130</b>	<b>3,366</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>55,130</b>	<b>55,130</b>	<b>3,366</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		99,746	99,746	96,380
<b>Total funds carried forward</b>		<b>154,876</b>	<b>154,876</b>	<b>99,746</b>

**Blackmore Vale RDA**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	80,972	49,294
Interest and investment income	1,940	85
<b>Gross income for the year</b>	<u>82,912</u>	<u>49,379</u>
Expenditure	27,782	46,013
<b>Total expenditure for the year</b>	<u>27,782</u>	<u>46,013</u>
Net income before tax for the year	55,130	3,366
<b>Net income for the year</b>	<u><u>55,130</u></u>	<u><u>3,366</u></u>

**Blackmore Vale RDA****Balance Sheet**

at 31 March 2024

Company No. 07258463	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
<b>Current assets</b>			
Cash at bank and in hand		154,876	99,746
		<u>154,876</u>	<u>99,746</u>
<b>Net current assets</b>		154,876	99,746
<b>Total assets less current liabilities</b>		<u>154,876</u>	<u>99,746</u>
<b>Net assets excluding pension asset or liability</b>		154,876	99,746
<b>Total net assets</b>		<u>154,876</u>	<u>99,746</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	9		
<b>Unrestricted funds</b>	9		
General funds		154,876	99,746
		<u>154,876</u>	<u>99,746</u>
<b>Reserves</b>	9		
<b>Total funds</b>		<u>154,876</u>	<u>99,746</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 31 March 2024

And signed on its behalf by:

T.A. Woodhouse  
Chairman  
31 March 2024



**Blackmore Vale RDA**  
**Statement of Cash flows**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income per Statement of Financial Activities	55,130	3,366
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(1,940)	(85)
<b>Net cash provided by operating activities</b>	<u>53,190</u>	<u>3,281</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	1,940	85
<b>Net cash from investing activities</b>	<u>1,940</u>	<u>85</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	55,130	3,366
<b>Cash and cash equivalents at the beginning of the year</b>	99,746	96,380
<b>Cash and cash equivalents at the end of the year</b>	<u>154,876</u>	<u>99,746</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	154,876	99,746
	<u>154,876</u>	<u>99,746</u>

**for the year ended 31 March 2024**

**1 Accounting policies**

**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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Blackmore Vale RDA**  
**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	100/33% deduction in first year/straight line
Plant and machinery	33% straight line

Some items of plant and machinery are written off 100% in first year where the Trustees consider this to be appropriate.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs. Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricte d funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>		
Donations and legacies	29,768	29,768
Other trading activities	19,526	19,526
Investments	85	85
<b>Total</b>	<u>49,379</u>	<u>49,379</u>
<b>Expenditure on:</b>		
Other	46,013	46,013
<b>Total</b>	<u>46,013</u>	<u>46,013</u>
<b>Net income</b>	<u>3,366</u>	<u>3,366</u>
<b>Net income before other gains/(losses)</b>	<u>3,366</u>	<u>3,366</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>3,366</u>	<u>3,366</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	96,380	96,380
<b>Total funds carried forward</b>	<u>99,746</u>	<u>99,746</u>

## 4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations- various	69,352	69,352	29,768
	<u>69,352</u>	<u>69,352</u>	<u>29,768</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising events	11,620	11,620	19,526
	<u>11,620</u>	<u>11,620</u>	<u>19,526</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest	1,940	1,940	85
	<u>1,940</u>	<u>1,940</u>	<u>85</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Cost of upkeep and care of ponies	19,424	19,424	24,949
Part-time, self-employed employee costs	2,791	2,791	14,810
General administrative costs	5,057	5,057	5,750
Legal and professional costs	510	510	504
	<u>27,782</u>	<u>27,782</u>	<u>46,013</u>

8 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2023	29,611	35,891	65,502
At 31 March 2024	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	29,611	35,891	65,502
At 31 March 2024	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
<b>Net book values</b>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

9 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	99,746	82,912	(27,782)	154,876
<b>Total funds</b>	<u>99,746</u>	<u>82,912</u>	<u>(27,782)</u>	<u>154,876</u>

1

0 Analysis of net assets between funds

	Unrestricte d funds £	Total £
Net current assets	154,876	154,876
	<u>154,876</u>	<u>154,876</u>

1

1 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	99,746	55,130	154,876
	<u>99,746</u>	<u>55,130</u>	<u>154,876</u>
Net debt	<u>99,746</u>	<u>55,130</u>	<u>154,876</u>

**Blackmore Vale RDA**  
**Notes to the Accounts**

1

**2 Related party disclosures**

*Name of related party* Gemma Pullen

*Description of relationship between the parties* Director/Trustee

*Description of transaction and general amounts involved* Gemma is a self employed groom and was reinstated as a part time manager / administrator on 28 November 2023. She also assists with administrative duties at the weekends and as a self employed groom.

**Controlling party**

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Blackmore Vale RDA  
Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>			
<b>Donations and legacies</b>			
Donations- various	69,352	69,352	29,768
	<u>69,352</u>	<u>69,352</u>	<u>29,768</u>
<b>Other trading activities</b>			
Fundraising events	11,620	11,620	19,526
	<u>11,620</u>	<u>11,620</u>	<u>19,526</u>
<b>Investments</b>			
Bank interest	1,940	1,940	85
	<u>1,940</u>	<u>1,940</u>	<u>85</u>
<b>Total income and endowments</b>	<b>82,912</b>	<b>82,912</b>	<b>49,379</b>
<b>Expenditure on:</b>			
<b>Other expenditure</b>			
Cost of upkeep and care of ponies	19,424	19,424	24,949
	<u>19,424</u>	<u>19,424</u>	<u>24,949</u>
<b>Employee costs</b>			
Temporary staff	2,791	2,791	14,810
	<u>2,791</u>	<u>2,791</u>	<u>14,810</u>
<b>General administrative costs, including depreciation and amortisation</b>			
Depreciation of Plant and machinery	-	-	-
Equipment expensed	-	-	462
Equipment leasing and hire charges	-	-	300
Equipment repairs and maintenance	1,242	1,242	1,159
General insurances	2,119	2,119	2,007
Subscriptions	200	200	270
Sundry expenses	1,496	1,496	1,552
	<u>5,057</u>	<u>5,057</u>	<u>5,750</u>
<b>Legal and professional costs</b>			
Accountancy and bookkeeping	510	510	504
	<u>510</u>	<u>510</u>	<u>504</u>
<b>Total of expenditure of other costs</b>	<b>27,782</b>	<b>27,782</b>	<b>46,013</b>
<b>Total expenditure</b>	<b>27,782</b>	<b>27,782</b>	<b>46,013</b>
Net gains on investments	-	-	-

**Blackmore Vale RDA**  
**Detailed Statement of Financial Activities**

<b>Net income</b>	55,130	55,130	3,366
<b>Net income before other gains/(losses)</b>	55,130	55,130	3,366
Other Gains	-	-	-
<b>Net movement in funds</b>	55,130	55,130	3,366
<b>Reconciliation of funds:</b>			
Total funds brought forward	99,746	99,746	96,380
<b>Total funds carried forward</b>	<b>154,876</b>	<b>154,876</b>	<b>99,746</b>

**BLACKMORE VALE RDA**

England & Wales - Charity number 1136113

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# Accounts

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**Blackmore Vale RDA**

**Charity No. 1136113**

**Company No. 07258463**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

**Blackmore Vale RDA**

**Contents**

	<b>Pages</b>
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

**Blackmore Vale RDA  
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07258463**

**Charity No. 1136113**

**Principal Office**

Cherrington Farm Cottage  
North Cheriton  
Templecombe  
Somerset  
BA8 0AP

**Registered Office**

Cherrington Farm Cottage  
North Cheriton  
Templecombe  
Somerset BA8 0AP

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

D. Brock	
D. Chambers	
P. Copeland	
E.M.G. Farquharson	
A.E. Hales	
S. Liddon	
G.L. Pullen	(Resigned 16 August 2022)
M.J.M. Woodhouse	
T.A. Woodhouse	Chairman

**Accountants**

Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL

**Bankers**

Lloyds Bank plc  
9 High Street  
Yeovil  
Somerset BA20 1RN

## **Blackmore Vale RDA Trustees Annual Report**

### **OBJECTIVES AND ACTIVITIES**

The Charity was one of three groups founded by Lady Koelle in the early 1970s. The group took its original name Henstridge RDA from its first home based in Henstridge Airfield. Since then the group has moved around the Blackmore Vale area and is now based at North Cheriton. The main purpose of the charity as set out in its governing document is to enable as many disabled people as possible of all ages and abilities to partake in horse riding.

The group is one of 500 member groups of the Riding For The Disabled Association, whose patron is the Princess Royal. The group has operated rides up to four days per week and accommodates anyone with a disability. Riders can ride on either a real pony or one of two mechanical horses helping them to benefit physically and mentally from riding. There is no charge associated with riding. The group is run by Trustees and relies entirely on voluntary help except for our self-employed stable and administrative staff. The group also relies entirely upon donations to fund its activities and undertakes regular fundraising events.

The trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement. The main activities undertaken to further the charity's purpose for the public benefit include, from October 2016 the charity ceased hiring ponies in order to obtain better control over their access and wellbeing. The charity owned 1 pony and had 2 further ponies on long term loan at the beginning of the year. One of the long term ponies was put down due to of old age /arthritis, the cost of which was covered by the owner, and another pony was returned to its owner on retirement. During the year, a new pony was purchased and then sold as it proved to be unsuitable. The charity has trialled and rejected a number of ponies and small horses as deemed unsuitable. The remaining pony is kept at Cherrington Farm Cottage. In addition there are two mechanical horses kept on site. The charity has engaged a total of 10 different part-time grooms, two of which are working for the charity on a regular basis. Due to the continued increase in paperwork, the charity has engaged two part-time self employed managers / administrators, one of which is working on a regular basis. The number of riders and volunteers fluctuates continually and at present the number of registered riders is 37 and 18 registered volunteers in regular attendance. The charity has children from three special needs schools, one of which was recruited in the year, two adult care organisations plus individual adults and children in regular attendance.

### **ACHIEVEMENTS AND PERFORMANCE**

The charity has been able to operate again this year due to the support group constantly fundraising and receiving individual donations. The £60,000 legacy received in 2022 continues to secure the charity's ability to operate in the future. The additional funds allow the charity to build its retained reserves for future expenditure and the monies are currently held in a instant access savings account were transferred to a 6 month fixed term savings account in December 2022 in the name of the charity . The charity relies on donations from various donors, whose support is very much valued. In addition there have been a number of fundraising activities including a sponsored walk, golf day, quiz nights, collection tins and various other smaller events during the year. Fundraising has continued to be very difficult post pandemic and donations remain at a level similar to the previous year. The charity continues to receive money from online shopping fundraising sites 'Easyfundraising' and 'Amazon Smile' , with the number of supporters for both sites continuing to increase. The charity was chosen for a second year as a beneficiary by Sherborne Castle Country Fair and Kingston Maurward College is also holding an event in aid of the Charity in July 2023. The charity relies on the Trustees and their support group's efforts to raise funds and has been assisted in the past by the Edward Gostling Foundation who have funded a disabled toilet as well as providing match funding. The charity's performance during the year has allowed it to provide access to approximately 37 disabled people of varying ages. The services provided have benefited disabled riders both mentally and physically making riding more accessible to disabled people in the wider community.

**FINANCIAL REVIEW**

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially considering the difficulties it has faced throughout the coronavirus pandemic. Despite this the charity has still maintained a good revenue from fundraising and general donations. The charity continues to benefit from the legacy received in 2022.

The Charity's policy on reserves is as follows: The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered if the charity is unable to obtain donations or fundraising monies. The balance held as unrestricted funds at 31 March was £99,746 (2022 £96,380), which is more than sufficient. The charity does not currently have any restricted funds. The trustees intend to try to maintain the level of fundraising income and donations and expect spending to continue to be low next year but are aware that fundraising opportunities may continue to be limited.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.


The methods adopted for the recruitment and appointment of new trustees are as follows: The committee shall admit new Trustees to membership in accordance with the Articles, to only include such persons that are interested in actively furthering the objects of the Company and as the committee may see fit. The Committee will discuss and consider potential new Trustees in Trustee Meetings and if any individuals are considered to be suitable for the role those individuals will be approached and invited to become a Trustee.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

T.A. Woodhouse  
Chairman of the Trustees  
27 November 2023



**Blackmore Vale RDA**

**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Blackmore Vale RDA**

I report to the charity trustees on my examination of the financial statements of Blackmore Vale RDA for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL  
27 November 2023

Blackmore Vale RDA  
Statement of Financial Activities  
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>				
Donations and legacies	4	29,768	29,768	80,406
Other trading activities	5	19,526	19,526	2,285
Investments	6	85	85	5
<b>Total</b>		<b>49,379</b>	<b>49,379</b>	<b>82,696</b>
<b>Expenditure on:</b>				
Other	7	46,013	46,013	32,311
<b>Total</b>		<b>46,013</b>	<b>46,013</b>	<b>32,311</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>3,366</b>	<b>3,366</b>	<b>50,385</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>3,366</b>	<b>3,366</b>	<b>50,385</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>3,366</b>	<b>3,366</b>	<b>50,385</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		96,380	96,380	45,995
<b>Total funds carried forward</b>		<b>99,746</b>	<b>99,746</b>	<b>96,380</b>

**Blackmore Vale RDA  
Summary Income and Expenditure Account  
for the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	49,294	82,691
Interest and investment income	85	5
<b>Gross income for the year</b>	<u>49,379</u>	<u>82,696</u>
Expenditure	46,013	32,311
<b>Total expenditure for the year</b>	<u>46,013</u>	<u>32,311</u>
Net income before tax for the year	3,366	50,385
<b>Net income for the year</b>	<u>3,366</u>	<u>50,385</u>

**Blackmore Vale RDA  
Balance Sheet**

at 31 March 2023

Company No. 07258463

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
<b>Current assets</b>			
Cash at bank and in hand		99,746	96,380
		<u>99,746</u>	<u>96,380</u>
<b>Net current assets</b>		99,746	96,380
<b>Total assets less current liabilities</b>		<u>99,746</u>	<u>96,380</u>
<b>Net assets excluding pension asset or liability</b>		<u>99,746</u>	<u>96,380</u>
<b>Total net assets</b>		<u>99,746</u>	<u>96,380</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	9		
<b>Unrestricted funds</b>	9		
General funds		99,746	96,380
		<u>99,746</u>	<u>96,380</u>
<b>Reserves</b>	9		
<b>Total funds</b>		<u>99,746</u>	<u>96,380</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

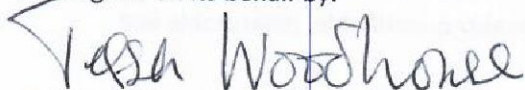
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 27 November 2023

And signed on its behalf by:



T.A. Woodhouse  
Chairman of the Trustees  
27 November 2023

for the year ended 31 March 2023

## 1 Accounting policies

### 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Blackmore Vale RDA**  
**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	100/33% deduction in first year/straight line
Plant and machinery	33% straight line

Some items of plant and machinery are written off 100% in first year where the Trustees consider this to be appropriate.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**Blackmore Vale RDA**  
**Notes to the Accounts**

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>		
Donations and legacies	80,406	80,406
Other trading activities	2,285	2,285
Investments	5	5
<b>Total</b>	<u>82,696</u>	<u>82,696</u>
<b>Expenditure on:</b>		
Other	32,311	32,311
<b>Total</b>	<u>32,311</u>	<u>32,311</u>
<b>Net income</b>	<u>50,385</u>	<u>50,385</u>
<b>Net income before other gains/(losses)</b>	<u>50,385</u>	<u>50,385</u>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>50,385</u>	<u>50,385</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	45,995	45,995
<b>Total funds carried forward</b>	<u>96,380</u>	<u>96,380</u>

**4 Income from donations and legacies**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations- various	29,768	29,768	20,406
Legacy received	-	-	60,000
	<u>29,768</u>	<u>29,768</u>	<u>80,406</u>

**5 Income from other trading activities**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising events	19,526	19,526	2,285
	<u>19,526</u>	<u>19,526</u>	<u>2,285</u>

**Blackmore Vale RDA**  
**Notes to the Accounts**

**6 Income from investments**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest	85	85	5
	<u>85</u>	<u>85</u>	<u>5</u>

**7 Other expenditure**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Cost of upkeep and care of ponies	24,949	24,949	26,058
Administrative costs	14,810	14,810	-
General costs	5,750	5,750	5,476
Legal and professional costs	504	504	777
	<u>46,013</u>	<u>46,013</u>	<u>32,311</u>

**8 Tangible fixed assets**

	Land and buildings	Plant and machinery	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2022	29,611	35,891	65,502
At 31 March 2023	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	29,611	35,891	65,502
At 31 March 2023	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
<b>Net book values</b>			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

Blackmore Vale RDA  
Notes to the Accounts

9 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	96,380	49,379	(46,013)	99,746
<b>Total funds</b>	<b>96,380</b>	<b>49,379</b>	<b>(46,013)</b>	<b>99,746</b>

10 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	99,746	99,746
	<u>99,746</u>	<u>99,746</u>

11 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	96,380	3,366	99,746
	<u>96,380</u>	<u>3,366</u>	<u>99,746</u>
Net debt	<u>96,380</u>	<u>3,366</u>	<u>99,746</u>

12 Related party disclosures

<i>Name of related party</i>	Gemma Pullen
<i>Description of relationship between the parties</i>	Director/Trustee
<i>Description of transaction and general amounts involved</i>	Gemma is a self employed groom and was engaged as a part time manager / administrator during the financial year but resigned on 16 August 2022. She continues to assist with administrative duties at the weekends and as a self employed groom.
<i>Controlling party</i>	

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Blackmore Vale RDA**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies			
Donations- various	29,768	29,768	20,406
Legacy received	-	-	60,000
	<u>29,768</u>	<u>29,768</u>	<u>80,406</u>
Other trading activities			
Fundraising events	19,526	19,526	2,285
	<u>19,526</u>	<u>19,526</u>	<u>2,285</u>
Investments			
Bank interest	85	85	5
	<u>85</u>	<u>85</u>	<u>5</u>
<b>Total income and endowments</b>	<b>49,379</b>	<b>49,379</b>	<b>82,696</b>
<b>Expenditure on:</b>			
Other expenditure			
Cost of upkeep and care of ponies	24,949	24,949	26,058
	<u>24,949</u>	<u>24,949</u>	<u>26,058</u>
Employee costs			
Administration costs	14,810	14,810	-
	<u>14,810</u>	<u>14,810</u>	<u>-</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Plant and machinery	-	-	-
Equipment expensed	462	462	303
Equipment leasing and hire charges	300	300	-
Equipment repairs and maintenance	1,159	1,159	2,397
General insurances	2,007	2,007	1,743
Postage and couriers	-	-	700
Software, IT support and related costs	-	-	60
Subscriptions	270	270	260
Sundry expenses	1,552	1,552	13
	<u>5,750</u>	<u>5,750</u>	<u>5,476</u>

**Blackmore Vale RDA**  
**Detailed Statement of Financial Activities**

Legal and professional costs			
Accountancy and bookkeeping	504	504	498
Consultancy fees	-	-	279
	<u>504</u>	<u>504</u>	<u>777</u>
<b>Total of expenditure of other costs</b>	<b>46,013</b>	<b>46,013</b>	<b>32,311</b>
<b>Total expenditure</b>	<b>46,013</b>	<b>46,013</b>	<b>32,311</b>
Net gains on investments	-	-	-
	<u>3,366</u>	<u>3,366</u>	<u>50,385</u>
<b>Net income</b>	<b>3,366</b>	<b>3,366</b>	<b>50,385</b>
<b>Net income before other gains/(losses)</b>	<b>3,366</b>	<b>3,366</b>	<b>50,385</b>
Other Gains	-	-	-
	<u>3,366</u>	<u>3,366</u>	<u>50,385</u>
<b>Net movement in funds</b>	<b>3,366</b>	<b>3,366</b>	<b>50,385</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	96,380	96,380	45,995
<b>Total funds carried forward</b>	<b>99,746</b>	<b>99,746</b>	<b>96,380</b>



**BLACKMORE VALE RDA**

England & Wales - Charity number 1136113

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# Accounts

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Blackmore Vale RDA

Charity No. 1136113

Company No. 07258463

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Notes to the Accounts	10 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07258463

Charity No. 1136113

Principal Office

Cherrington Farm Cottage

North Cheriton

Templecombe

Somerset

BA8 0AP

Registered Office

Cherrington Farm Cottage

North Cheriton

Templecombe

Somerset

BA8 0AP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Brock

D. Chambers

P. Copeland

E.M.G. Farquharson

A.E. Hales

S. Liddon

G.L. Pullen

M.J.M. Woodhouse

T.A. Woodhouse

Accountants

Charltons Accountancy Limited

The Offices

Middle Farm

Charlton Horethorne

Sherborne

DT9 4NL

Bankers  
Lloyds Bank plc  
9 High Street  
Yeovil  
Somerset  
BA20 1RN

## OBJECTIVES AND ACTIVITIES

The Charity was one of three groups founded by Lady Koelle in the early 1970s. The group took its original name Henstridge RDA from its first home based in Henstridge Airfield. Since then the group has moved around the Blackmore Vale area and is now based at North Cheriton. The main purpose of the charity as set out in its governing document is to enable as many disabled people as possible of all ages and abilities to ride a horse.

The group is one of 500 member groups of the Riding For The Disabled Association, whose patron is the Princess Royal. The group has operated rides, pre-Covid pandemic, four days per week and accommodates anyone with a disability. Riders can ride on either a real pony or one of two mechanical horses helping them to benefit physically and mentally from riding. There is no charge associated with riding. The group is run by Trustees and relies entirely on voluntary help except for our self-employed stable and administrative staff. The group also relies entirely upon donations to fund its activities and undertakes regular fundraising events.

The trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement. The main activities undertaken to further the charity's purpose for the public benefit include: In October 2016 the charity ceased hiring ponies in order to obtain a better control over their access and wellbeing. The charity owned 1 pony and had 3 further ponies on long term loan at the beginning of the accounting year. The ponies on long-term loan allow the charity to further its activities for public benefit. Unfortunately 1 of the ponies was put down during the year as a result of old age /arthritis and has not been replaced, but the charity is actively searching for 2 more . All 3 of the remaining ponies are kept at Cherrington Farm Cottage. In addition there are two mechanical horses kept on site. The charity has used 11 different part-time groomers during the year, with 3 part-time self employed pony-carers currently helping on a regular basis. Due to an increase in the amount of paperwork required to be completed the charity pays a part time self employed administrative assistant. The number of riders and volunteers fluctuates continually and due to the coronavirus pandemic both have fallen again this year, the number of registered riders is only approximately 15 partly due to certain schools not returning yet. As activities return to normal the charity has access to around 27 volunteers. The charity normally operates 4 days per week however due to the ongoing pandemic riding has not been possible for the majority of the accounting year again. Riding has been limited to a number of sole riders on the mechanical horses when coronavirus restrictions have allowed, this has therefore only been for short term periods during the year.

## ACHIEVEMENTS AND PERFORMANCE

The charity has been able to operate again this year due to the support group constantly fundraising, individual donations and a large legacy received during the year. A total legacy of £60,000 was received by the charity during the year which secures the charity's ability to operate for several years, even if donations and fundraising should fall. The additional funds allow the charity to build its retained reserves for future expenditure and the monies are currently held in a savings account in the name of the charity. The charity relies on donations from various donors, whose support is very much valued. In addition there have been a number of fundraising activities including a sponsored bike ride, historical society fundraiser, collection tins, vegetable and manure sales and various other smaller events this year. Fundraising has continued to be very difficult post pandemic and donations remain at a level similar to the previous year. The charity continues to receive money from online shopping fundraising sites 'Easyfundraising' and 'Amazon Smile', with the number of supporters for both sites continuing to increase. The charity relies on the Trustees and their support group's efforts to raise funds and has been assisted in the past by the Edward Gostling Foundation who have funded a disabled loo as well as providing match funding. The charity's performance during the year has allowed it to provide access to approximately 27 disabled people of varying ages but only when permitted by relaxation of coronavirus restrictions and some schools who previously rode regularly have yet to return to riding post pandemic. The services provided have benefited disabled riders both mentally and physically making riding more accessible to disabled people in the wider community.

## FINANCIAL REVIEW

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially considering the difficulties it has faced throughout the coronavirus pandemic. Despite this the charity has still maintained a good revenue from fundraising and general donations. The charity has also benefited from securing a large legacy this year.

The Charity's policy on reserves is as follows: The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered if the charity is unable to obtain donations or fundraising monies. The balance held as unrestricted funds at 31 March was £96,380 (2021 £45,995), which is more than sufficient. The charity does not currently have any restricted funds. The trustees intend to try to maintain the level of fundraising income and donations and expect spending to continue to be low next year but are aware that fundraising opportunities may continue to be limited.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The methods adopted for the recruitment and appointment of new trustees are as follows: The committee shall admit new Trustees to membership in accordance with the Articles, to only include such persons that are interested in actively furthering the objects of the Company and as the committee may see fit. The Committee will discuss and consider potential new Trustees in Trustee Meetings and if any individuals are considered to be suitable for the role those individuals will be approached and invited to become a Trustee.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

T.A. Woodhouse  
Trustee  
31 July 2022

I report to the charity trustees on my examination of the financial statements of Blackmore Vale RDA for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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

Alison Cooper  
Accountant  
Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL  
31 July 2022

Blackmore Vale RDA  
Statement of Financial Activities  
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	80,406	80,406	21,270
Other trading activities	5	2,285	2,285	4,075
Investments	6	5	5	-
Total		<u>82,696</u>	<u>82,696</u>	<u>25,345</u>
Expenditure on:				
Raising funds	7	-	-	950
Other	8	32,311	32,311	34,580
Total		<u>32,311</u>	<u>32,311</u>	<u>35,530</u>
Net gains on investments		-	-	-
Net income/(expenditure)	9	<u>50,385</u>	<u>50,385</u>	<u>(10,185)</u>
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		<u>50,385</u>	<u>50,385</u>	<u>(10,185)</u>
Other gains and losses				
Net movement in funds		<u>50,385</u>	<u>50,385</u>	<u>(10,185)</u>
Reconciliation of funds:				
Total funds brought forward		45,995	45,995	56,180
Total funds carried forward		<u><u>96,380</u></u>	<u><u>96,380</u></u>	<u><u>45,995</u></u>

Blackmore Vale RDA  
 Summary Income and Expenditure Account  
 for the year ended 31 March 2022

	2022 £	2021 £
Income	82,691	25,345
Interest and investment income	5	-
Gross income for the year	<u>82,696</u>	<u>25,345</u>
Expenditure	32,311	31,604
Depreciation and charges for impairment of fixed assets	-	3,926
Total expenditure for the year	<u>32,311</u>	<u>35,530</u>
Net income/(expenditure) before tax for the year	50,385	(10,185)
Net income /(expenditure )for the year	<u><u>50,385</u></u>	<u><u>(10,185)</u></u>

Blackmore Vale RDA

Balance Sheet

at 31 March 2022

Company No. 07258463	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	-	-
Current assets			
Cash at bank and in hand		96,380	46,151
		<u>96,380</u>	<u>46,151</u>
Creditors: Amount falling due within one year	12	-	(156)
Net current assets		96,380	45,995
Total assets less current liabilities		<u>96,380</u>	<u>45,995</u>
Net assets excluding pension asset or liability		<u>96,380</u>	<u>45,995</u>
Total net assets		<u><u>96,380</u></u>	<u><u>45,995</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		96,380	45,995
		<u>96,380</u>	<u>45,995</u>
Reserves	13		
Total funds		<u><u>96,380</u></u>	<u><u>45,995</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 31 July 2022

And signed on its behalf by:

T.A. Woodhouse

Trustee

31 July 2022

for the year ended 31 March 2022

## 1 Accounting policies

### 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	100/33% deduction in first year/straight line
Plant and machinery	33% straight line

Some items of plant and machinery are written off 100% in first year where the Trustees consider this to be appropriate.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	21,270	21,270
Other trading activities	4,075	4,075
Total	<u>25,345</u>	<u>25,345</u>
Expenditure on:		
Raising funds	950	950
Other	34,580	34,580
Total	<u>35,530</u>	<u>35,530</u>
Net income	<u>(10,185)</u>	<u>(10,185)</u>
Net income before other gains/(losses)	(10,185)	(10,185)
Other gains and losses:		
Net movement in funds	<u>(10,185)</u>	<u>(10,185)</u>
Reconciliation of funds:		
Total funds brought forward	56,180	56,180
Total funds carried forward	<u><u>45,995</u></u>	<u><u>45,995</u></u>

## 4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Donations- various	20,406	20,406	21,270
Legacy received	60,000	60,000	-
	<u>80,406</u>	<u>80,406</u>	<u>21,270</u>

The charity received a large legacy during the year of £60,000.

5 Income from other trading activities

Unrestricted	Total 2022	Total 2021
£	£	£
Fundraising events	2,285	4,075
<u>2,285</u>	<u>2,285</u>	<u>4,075</u>

6 Income from investments

Unrestricted	Total 2022	Total 2021
£	£	£
Bank interest	5	-
<u>5</u>	<u>5</u>	<u>-</u>

7 Expenditure on raising funds

	Total 2022	Total 2021
	£	£
<i>Fundraising trading costs</i>		
Fundraising events	-	950
	<u>-</u>	<u>950</u>

8 Other expenditure

Unrestricted	Total 2022	Total 2021
£	£	£
Cost of upkeep and care of ponies	26,058	19,278
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	3,926
General administrative costs	5,476	10,529
Legal and professional costs	777	847
<u>32,311</u>	<u>32,311</u>	<u>34,580</u>

9 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	3,926

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	£	£	£
Cost or revaluation			
At 1 April 2021	29,611	35,891	65,502
At 31 March 2022	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
Depreciation and impairment			
At 1 April 2021	29,611	35,891	65,502
At 31 March 2022	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
Net book values			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

12 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	156
	<u>-</u>	<u>156</u>

13 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses )	Resources expended	At 31 March 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	45,995	82,696	(32,311)	96,380
Total funds	<u>45,995</u>	<u>82,696</u>	<u>(32,311)</u>	<u>96,380</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	96,380	96,380
	<u>96,380</u>	<u>96,380</u>

15 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	46,151	50,229	96,380
	<u>46,151</u>	<u>50,229</u>	<u>96,380</u>
Net debt	<u>46,151</u>	<u>50,229</u>	<u>96,380</u>

16 Related party disclosures

<i>Name of related party</i>	Gemma Pullen
<i>Description of relationship between the parties</i>	Director/Trustee
<i>Description of transaction and general amounts involved</i>	Gemma is a self employed part time groom and administrative assistant for the charity. During the year she was paid £180 in respect of administrative work and £5,842 in respect of her role as a part-time groom.
<i>Controlling party</i>	

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Blackmore Vale RDA  
Detailed Statement of Financial Activities  
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations- various	20,406	20,406	21,270
Legacy received	60,000	60,000	-
	<u>80,406</u>	<u>80,406</u>	<u>21,270</u>
Other trading activities			
Fundraising events	2,285	2,285	4,075
	<u>2,285</u>	<u>2,285</u>	<u>4,075</u>
Investments			
Bank interest	5	5	-
	<u>5</u>	<u>5</u>	<u>-</u>
Total income and endowments	82,696	82,696	25,345
Expenditure on:			
Costs of other trading activities			
Fundraising events	-	-	950
	<u>-</u>	<u>-</u>	<u>950</u>
Total of expenditure on raising funds	-	-	950
Other expenditure			
Cost of upkeep and care of ponies	26,058	26,058	19,278
	<u>26,058</u>	<u>26,058</u>	<u>19,278</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	-	-	3,577
Depreciation of Plant and machinery	-	-	349
Equipment expensed	303	303	552
Equipment repairs and maintenance	2,397	2,397	8,049
General insurances	1,743	1,743	1,915
Volunteer meeting costs	700	700	-
Software, IT support and related costs	60	60	-
Subscriptions	260	260	-
Sundry expenses	13	13	13

Blackmore Vale RDA  
Detailed Statement of Financial Activities

	5,476	5,476	14,455
Legal and professional costs			
Accountancy and bookkeeping	498	498	510
Secretarial and administrative assistance	279	279	77
Other legal and professional costs	-	-	260
	<u>777</u>	<u>777</u>	<u>847</u>
Total of expenditure of other costs	<u>32,311</u>	<u>32,311</u>	<u>34,580</u>
Total expenditure	32,311	32,311	35,530
Net gains on investments	-	-	-
Net income/(expenditure)	<u>50,385</u>	<u>50,385</u>	<u>(10,185)</u>
Net income/(expenditure) before other gains/(losses)	50,385	50,385	(10,185)
Other Gains	-	-	-
Net movement in funds	<u>50,385</u>	<u>50,385</u>	<u>(10,185)</u>
Reconciliation of funds:			
Total funds brought forward	45,995	45,995	56,180
Total funds carried forward	<u>96,380</u>	<u>96,380</u>	<u>45,995</u>

**BLACKMORE VALE RDA**

England & Wales - Charity number 1136113

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# Accounts

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Blackmore Vale RDA

Charity No. 1136113

Company No. 07258463

Trustees' Report and Unaudited Accounts

31 March 2021

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Summary Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9 to 13
Detailed Statement of Financial Activities	14 to 15

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07258463

Charity No. 1136113

Principal Office

Cherrington Farm Cottage

North Cheriton

Templecombe

Somerset

BA8 0AP

Registered Office

Cherrington Farm Cottage

North Cheriton

Templecombe

Somerset

BA8 0AP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

D. Brock

D. Chambers

P. Copeland

E.M.G. Farquharson

C.M.G. Finlay (Resigned 16 February 2021)

A.E. Hales

S. Liddon

M.J.M. Woodhouse

T.A. Woodhouse

Accountants

Charltons Accountancy Limited

The Offices

Middle Farm

Charlton Horethorne

Sherborne

DT9 4NL

Bankers

Lloyds Bank plc

9 High Street

Yeovil

Somerset

BA20 1RN

## OBJECTIVES AND ACTIVITIES

The Charity was one of three groups founded by Lady Koelle in the early 1970s. The group took its original name Henstridge RDA from its first home based in Henstridge Airfield. Since then the group has moved around the Blackmore Vale area and is now based at North Cheriton. The main purpose of the charity as set out in its governing document is to enable as many disabled people as possible of all ages and abilities to ride a horse.

The group is one of 500 member groups of the Riding For The Disabled Association, whose patron is the Princess Royal. The group rides up to four days per week and accommodates anyone with a disability. Riders can ride on either a real pony or one of two mechanical horses helping them to benefit physically and mentally from riding. There is no charge associated with riding. The group is run by Trustees and relies entirely on voluntary help except for our self-employed Stable Staff. The group also relies entirely upon donations to fund its activities and undertakes regular fundraising events.

The trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement. The main activities undertaken to further the charity's purpose for the public benefit include: In October 2016 the charity ceased hiring ponies in order to obtain a better control over their access and wellbeing. The charity owned 1 pony and had 5 further ponies on long term loan at the beginning of the accounting year. The ponies on long-term loan allow the charity to further its activities for public benefit. Unfortunately 2 of the ponies were put down during the year as a result of old age /arthritis and have not been replaced. The charity does however have an offer of two ponies on loan as and when they are needed. All 4 of the remaining ponies are kept at Cherrington Farm Cottage. In addition there are two mechanical horses kept on site. The charity uses 3 part-time self employed Stable Staff to help with their daily care. Due to an increase in the amount of paperwork required to be completed by the charity one of the Stable Staff has also recently started to assist with administrative duties. The number of riders and volunteers fluctuates continually and due to the coronavirus pandemic both have fallen this year, the number of registered riders is approximately 61 and volunteers are around 30. The charity normally operates 4 days per week however due to the pandemic riding has not been possible for the majority of the accounting year. Riding has been limited to a number of sole riders on the mechanical horses when coronavirus restrictions have allowed, this has therefore only been for short term periods during the year. This has only been possible due to the purchase of a remote control for one of the mechanical horses and by keeping numbers on the yard to a minimum in order to comply with coronavirus restrictions.

## ACHIEVEMENTS AND PERFORMANCE

Due to the company's support group constantly fundraising this has enabled the charity to continue alongside the support of individual donations. This year fundraising has been very difficult and the charity lost the support of a benefactor who previously covered the cost of pony feed, bedding and farrier costs as a result of the pandemic. Despite this monies and donations have been received from various other sources to help to pay for re-surfacing of the stable floors and also to provide funds for rubber flooring to be laid in the stables. The charity relies on donations from various donors, whose support is very much valued. In addition there have been a number of fundraising activities including Christmas card sale, sponsored bike rides, book sales, collection tins, vegetable and manure sales and various other smaller events. The charity also receives money from online shopping fundraising sites 'Easyfundraising' and 'Amazon Smile' , with the number of supporters for both sites continuing to increase. Due to the coronavirus pandemic some of the usual charitable events have unfortunately not been possible and have been postponed. The charity relies on the Trustees and their support group's efforts to raise funds and has been assisted in the past by the Edward Gostling Foundation who have funded a disabled loo as well as providing match funding. The charity's performance during the year has allowed it to provide access to approximately 60 disabled people of varying ages but only when permitted by relaxation of coronavirus restrictions. This has benefited the disabled riders both mentally and physically. The charity has provided a service making riding more accessible to disabled people in the wider community.

## FINANCIAL REVIEW

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially considering the difficulties it has faced as a result of the coronavirus pandemic. Despite the pandemic the charity has still maintained a good revenue from fundraising and general donations. The charity has managed to complete works to the stable floors and lay new rubber flooring in the stables in the year costing over £6,000, inclusive of the deposit paid last year.

The Charity's policy on reserves is as follows: The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 12 months of charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered if the charity is unable to obtain donations or fundraising monies. The balance held as unrestricted funds at 31 March was £45,995 (2020 £56,180). The charity does not currently have any restricted funds. The trustees intend to try to maintain the level of fundraising income and donations and expect spending to continue to be lower next year but are aware that due to ongoing Coronavirus pandemic fundraising opportunities may continue to be limited.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The methods adopted for the recruitment and appointment of new trustees are as follows: The committee shall admit new Trustees to membership in accordance with the Articles, to only include such persons that are interested in actively furthering the objects of the Company and as the committee may see fit. The Committee will discuss and consider potential new Trustees in Trustee Meetings and if any individuals are considered to be suitable for the role those individuals will be approached and invited to become a Trustee.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

T.A. Woodhouse  
Trustee  
31 July 2021

Independent Examiner's Report to the trustees of Blackmore Vale RDA

I report to the charity trustees on my examination of the accounts of Blackmore Vale RDA for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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

Alison Cooper  
Accountant  
Charltons Accountancy Limited  
The Offices  
Middle Farm  
Charlton Horethorne  
Sherborne  
DT9 4NL  
31 July 2021

Blackmore Vale RDA  
Statement of Financial Activities  
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	21,270	21,270	29,909
Other trading activities	5	4,075	4,075	30,225
Total		25,345	25,345	60,134
Expenditure on:				
Raising funds	6	950	950	800
Other	7	34,580	34,580	35,902
Total		35,530	35,530	36,702
Net gains on investments		-	-	-
Net (expenditure)/income	8	(10,185)	(10,185)	23,432
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(10,185)	(10,185)	23,432
Other gains and losses				
Net movement in funds		(10,185)	(10,185)	23,432
Reconciliation of funds:				
Total funds brought forward		56,180	56,180	32,748
Total funds carried forward		45,995	45,995	56,180

Blackmore Vale RDA  
Summary Income and Expenditure Account

for the year ended 31 March 2021

	2021 £	2020 £
Income	25,345	60,134
Gross income for the year	<u>25,345</u>	<u>60,134</u>
Expenditure	31,604	31,413
Depreciation and charges for impairment of fixed assets	3,926	5,289
Total expenditure for the year	<u>35,530</u>	<u>36,702</u>
Net (expenditure)/income before tax for the year	(10,185)	23,432
Net (expenditure )/income for the year	<u><u>(10,185)</u></u>	<u><u>23,432</u></u>

## Blackmore Vale RDA

## Balance Sheet

at 31 March 2021

Company No.	07258463	Notes	2021 £	2020 £
Fixed assets				
Tangible assets		10	-	3,926
			-	3,926
Current assets				
Debtors		11	-	1,431
Cash at bank and in hand			46,151	50,979
			46,151	52,410
Creditors: Amount falling due within one year		12	(156)	(156)
Net current assets			45,995	52,254
Total assets less current liabilities			45,995	56,180
Net assets excluding pension asset or liability			45,995	56,180
Total net assets			45,995	56,180
The funds of the charity				
Restricted funds		13		
Unrestricted funds		13		
General funds			45,995	56,180
			45,995	56,180
Reserves		13		
Total funds			45,995	56,180

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 31 July 2021

And signed on its behalf by:

T.A. Woodhouse

Trustee

31 July 2021

for the year ended 31 March 2021

## 1 Accounting policies

### 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property 100/33% deduction in first year/straight line

Plant and machinery 33% straight line

Some items of plant and machinery are written off 100% in first year where the Trustees consider this to be appropriate.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	29,909	29,909
Other trading activities	30,225	30,225
Total	<u>60,134</u>	<u>60,134</u>
Expenditure on:		
Raising funds	800	800
Other	35,902	35,902
Total	<u>36,702</u>	<u>36,702</u>
Net income	<u>23,432</u>	<u>23,432</u>
Net income before other gains/(losses)	23,432	23,432
Other gains and losses:		
Net movement in funds	<u>23,432</u>	<u>23,432</u>
Reconciliation of funds:		
Total funds brought forward	32,748	32,748
Total funds carried forward	<u><u>56,180</u></u>	<u><u>56,180</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Donations- various	21,270	21,270	29,909
	<u>21,270</u>	<u>21,270</u>	<u>29,909</u>

5 Income from other trading activities

	Unrestricted £	Total 2021 £	Total 2020 £
Various fundraising events	4,075	4,075	30,225
	<u>4,075</u>	<u>4,075</u>	<u>30,225</u>

6 Expenditure on raising funds

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Fundraising trading costs</i>			
Various fundraising events	950	950	800
	<u>950</u>	<u>950</u>	<u>800</u>

7 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Cost of upkeep and care of ponies	19,278	19,278	25,088
Premises costs	-	-	25
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,926	3,926	5,289
General administrative costs	10,529	10,529	3,029
Legal and professional costs	847	847	2,471
	<u>34,580</u>	<u>34,580</u>	<u>35,902</u>

8 Net (expenditure)/income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,926	5,289

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	£	£	£
Cost or revaluation			
At 1 April 2020	29,611	35,891	65,502
At 31 March 2021	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
Depreciation and impairment			
At 1 April 2020	26,034	35,542	61,576
Depreciation charge for the year	3,577	349	3,926
At 31 March 2021	<u>29,611</u>	<u>35,891</u>	<u>65,502</u>
Net book values			
At 31 March 2021	-	-	-
At 31 March 2020	<u>3,577</u>	<u>349</u>	<u>3,926</u>

11 Debtors

	2021	2020
	£	£
Prepayments and accrued income	-	1,431
	<u>-</u>	<u>1,431</u>

12 Creditors:  
amounts falling due within one year

	2021	2020
	£	£
Trade creditors	156	156
	<u>156</u>	<u>156</u>

13 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	56,180	25,345	(35,530)	45,995
Revaluation Reserves:				
Total funds	<u>56,180</u>	<u>25,345</u>	<u>(35,530)</u>	<u>45,995</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	45,995	45,995
	<u>45,995</u>	<u>45,995</u>

15 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	50,979	(4,828)	46,151
	<u>50,979</u>	<u>(4,828)</u>	<u>46,151</u>
Net debt	<u>50,979</u>	<u>(4,828)</u>	<u>46,151</u>

16 Related party disclosures  
*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Blackmore Vale RDA  
Detailed Statement of Financial Activities  
for the year ended 31 March 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Donations- various	21,270	21,270	29,909
	<u>21,270</u>	<u>21,270</u>	<u>29,909</u>
Other trading activities			
Various fundraising events	4,075	4,075	30,225
	<u>4,075</u>	<u>4,075</u>	<u>30,225</u>
Total income and endowments	25,345	25,345	60,134
Expenditure on:			
Costs of other trading activities			
Various fundraising events	950	950	800
	<u>950</u>	<u>950</u>	<u>800</u>
Total of expenditure on raising funds	950	950	800
Other expenditure			
Cost of upkeep and care of ponies	19,278	19,278	25,088
	<u>19,278</u>	<u>19,278</u>	<u>25,088</u>
Premises costs			
Premises repairs and maintenance	-	-	25
	<u>-</u>	<u>-</u>	<u>25</u>
General administrative costs, including depreciation and amortisation			
Depreciation of arena and disabled loo	3,577	3,577	3,577
Depreciation of Plant and machinery	349	349	1,712
Equipment expensed	552	552	572
Repairs and maintenance	8,049	8,049	573
General insurances	1,915	1,915	1,857
Sundry expenses	13	13	27
	<u>14,455</u>	<u>14,455</u>	<u>8,318</u>
Legal and professional costs			
Accountancy and bookkeeping	510	510	420
Secretarial and administrative assistance	77	77	1,760
Other legal and professional costs	260	260	291
	<u>847</u>	<u>847</u>	<u>2,471</u>
Total of expenditure of other costs	<u>34,580</u>	<u>34,580</u>	<u>35,902</u>
Total expenditure	35,530	35,530	36,702
Net gains on investments	-	-	-

Blackmore Vale RDA  
Detailed Statement of Financial Activities

Net (expenditure)/income	(10,185)	(10,185)	23,432
Net (expenditure)/income before other gains/(losses)	(10,185)	(10,185)	23,432
Other Gains	-	-	-
Net movement in funds	(10,185)	(10,185)	23,432
Reconciliation of funds:			
Total funds brought forward	56,180	56,180	32,748
Total funds carried forward	45,995	45,995	56,180