

# STRATFORD-UPON-AVON RDA

England & Wales · Charity number 1142590

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">07623057</a>
Registered	2011-06-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	87 Rugby Road Leamington Spa CV32 6DH
Phone	01926316404
Email	<a href="mailto:enquiries@rda-stratford.org.uk">enquiries@rda-stratford.org.uk</a>
Website	<a href="http://www.rda-stratford.org.uk">www.rda-stratford.org.uk</a>

## Activities

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**Objects:** TO PROMOTE THE OBJECTS OF THE RIDING FOR THE DISABLED ASSOCIATION INCORPORATING 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 T0001O BENEFIT THEIR HEALTH AND WELL BEING IN THE S.WARWICKSHIRE/N.OXFORDSHIRE/BUCKS AREA

**Activities:** Working with people with a range of disabilities and reasons for taking part. Providing specialist tuition training and support for people with disabilities to ride, carriage drive or take part in equestrian vaulting. Without this support most of our participants would be unable to take part in these activities.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Disability, Amateur Sport, Recreation
- **Who:** People With Disabilities

## Geography

- Oxfordshire
- Warwickshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£70,260	£43,963	-	-
2024-03-31	£78,541	£37,092	-	-
2023-03-31	£60,958	£37,989	-	-
2022-03-31	£60,180	£35,898	-	-
2021-03-31	£55,004	£34,181	-	-

## Trustees

Name	Role	Appointed
<b>DONNA ELIZABETH JENKINS</b>	Chair	2011-05-14
ANGELA HELEN ARNOLD		2024-11-19
DAVID IRVING		2018-08-31
FIONA JANE BLAKE		2018-08-31
JILL NELHAMS		2011-05-14
KAREN MARGARET ARNOLD		2011-05-14
MARTHA STANTON		2011-05-14
VALERIE SHONE		2024-11-11

**STRATFORD-UPON-AVON RDA**

England & Wales - Charity number 1142590

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# Accounts

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Company No 07623057

Charity No 1142590

STRATFORD-UPON-AVON RDA

COMMITTEE REPORT

and

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

## **Stratford-upon-Avon RDA**

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## **Stratford-upon-Avon RDA**

### **Company Information**

Company number

07623057 registered in England

Charity Number

1142590

Registered Office

87 Rugby Road

Leamington Spa

Warwickshire

CV32 6DH

Members of the Committee

Angela Helen Arnold (appointed 11<sup>th</sup> December 2024)

Karen Margaret Arnold

Fiona Jane Blake

David Irving

Donna Elizabeth Jenkins (Chair)

Jill Lesley Nelhams

Valerie Ann Shone (appointed 11<sup>th</sup> December 2024)

Martha Stainton

Beryl Pauline Tomlinson

Independent Examiner

K A Sumner FCA

Bankers

HSBC plc

13 Chapel Street

Stratford-upon-Avon

CV37 6ET

Coventry Building Society

93 High Street

Banbury

OX16 5JE

CAF Shawbrook Bank

Lutea House

The Drive

Brentwood

CM13 3BE

## **Stratford-upon-Avon RDA**

### **Committee's Report for the Year Ended 31 March 2025**

#### **Structure Governance and Management**

The Charity is constituted as a Company limited by guarantee and was formed on 5 May 2011. On 1 April 2012 it became active. The members have no financial interest, other than a contingent liability of up to £1 each in the event that the Charity is unable to meet its financial obligations.

The Charity is governed by its Articles of Association. There are no restrictions on the way the Charity operates other than those imposed by general charity law.

New members of the Committee are appointed on the basis of their relevant skills and knowledge.

#### **Principal Objective and Activities**

The objects of the Charity are to promote the objects of the Riding for the Disabled Association incorporating Carriage Driving, a registered charity number 244108.

**The main activity is to provide disabled people in the Warwickshire and Oxfordshire area with a means to participate in riding and other related activities within the resources available.**

Volunteers provide riding lessons, assistance to riders and do administration.

#### **Public Benefit**

The charity provides public benefit by delivering affordable riding opportunities for disabled people.

#### **The Committee and their interests**

The following held office during the year

Angela Helen Arnold (appointed 11<sup>th</sup> December 2024)

Karen Margaret Arnold

Fiona Jane Blake

David Irving

Donna Elizabeth Jenkins (Chair)

Jill Lesley Nelhams

Valerie Ann Shone (appointed 11<sup>th</sup> December 2024)

Martha Stainton

Beryl Pauline Tomlinson

Each member of the committee is also a member of the Company. No member of the committee had any financial or other beneficial interest in the Company at any time during the year.

## **Stratford-upon- Avon RDA**

### **Committee's Report for the Year Ended 31 March 2025 (cont'd)**

#### **Achievements and Performance**

The main and continuing achievement is the provision of riding to disabled people to enable them to reach their potential in a safe environment, thereby helping their physical and mental health.

Volunteers and friends continue to organise fundraising events and promote rider sponsorship schemes to raise the necessary funds to ensure that the charity remains financially viable.

Participants during the year numbered 33 (2024-36) and the total number of rides and other associated activities, such as horse care and Tea with a Pony, was 1,046 (2024-1,008). The increase in rides and other associated activities, compared to prior year, reflects the available capacity in terms of ponies, riders and volunteers during the year.

During the present year, Stratford-upon-Avon RDA acquired the lease of the stables and other associated facilities at Home Farm, and is now exploring opportunities to expand its services in relation to the number of days and sessions it can operate and the range of activities. This will be assisted by the creation of a 'Quiet Corner' for non-ridden activities and the purchase of suitable equines, together with necessary training opportunities for its volunteers and future Activity Leaders and Coaches.

#### **Finance**

The policy of the Committee is to maintain a Reserve at least sufficient to meet 3 years future expenditure. In addition, there are four other specific Reserves:-

- Reserve to meet all uninsured losses - including non-routine veterinary costs, loss of tack and the loss of animals. This is in place of external insurance. This Reserve has been in place for a number of years. At the end of the 2024/25 financial year the balance is £10,000 – up £504 from the prior year reflecting the addition of reserves at the start of the year.
- Reserve to cover Development Expenditure. This Reserve was established in 2017/18 financial year (£34,893). Since that time this Reserve has funded the establishment of a new Classroom and all it's associated ongoing operating costs, resulting in a Development Reserve balance at year-end 2024/25 of £3,066 – down £2,215 from the prior year reflecting the costs incurred during the financial year. This Reserve balance will continue to fund ongoing annual expenditures associated with the maintenance of the Classroom Building and other associated assets
- A new Reserve (£20,000) was established during 2023/24 to fund the purchase of a new pony during that year. The balance at the start of the present year was £13,576, and remained unchanged at year-end. This reserve will be retained to protect against future needs.
- A new Reserve (£45,000) was established during the present year to support the funding of new machinery/equipment. At the end of the present financial year the Reserve balance was £20,909 reflecting the purchase of a new Tractor and associated equipment, required to support the work at the Stables

During the year the total income was £70,260 (2024 £78,541), with expenditure of £43,963 (2024 £37,092). Transfer of £504 was made to the Reserve for Uninsured Losses (2024 £3,799) to re-establish a start-year reserve of £10,000; a transfer of £45,000 was made to the New Machinery/Equipment Reserve. This results in a financial surplus/(deficit) of £(19,206) (2024 £14,052 surplus). At 31 March 2025, the Revenue Reserve amounted to £176,413 (2024 £195,620).

Stratford RDA's Revenue Reserve declined in 2024/25 as a result of the establishment of the Machinery/Equipment Reserve (£45,000). This was partially offset by a number of one-off donations generated from supporter fund raising initiatives, a one-time legacy donation, increasing riding activities and a main fundraising event.

Stratford RDA will continue to monitor its potential income and expenditures. Based on an initial outlook for 2025/26, Stratford RDA may suffer a shortfall in the region of £(15,000). Due to the level of reserves held, the Trustees consider that the ongoing financial sustainability of the charity is secure with regard to it being a going concern.

No expenditures relating to non-routine Veterinary treatment were required during the year. At March 31 2025, the Uninsured Loss provision amounted to £10,000 (2024 £9,496)

Expenditures relating to the operation of the Classroom facilities totalled £(2,215) during the year. At March 31 2025, the Development Reserve amounted to £3,066 (2024 £5,281)

No expenditures relating to the purchase of a new pony were required during the year. At March 31 2025, the Pony Reserve amounted to £13,576.

A new reserve of £45,000 to support the purchase of new Machinery/Equipment was established during the year

There are no restrictions on the use of the Revenue Reserve.

During the year the charity received legacies of £1,652 (2024 £15,000)

Full details are set out in the Financial Statements on pages 9 to 18.

On behalf of the Committee

D E Jenkins

## **Stratford-upon- Avon RDA**

### **Statement of the responsibilities of Committee Members**

The Companies Acts and the Charities Acts require the Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for the period ending on that date.

In preparing those financial statements the Committee is required to:

- Select suitable accounting policies and to apply them consistently;
- Observe the methods and principles in the Charities SORP FRS 102
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Committee are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each member of the Committee confirms that

- So far as the member of the committee is aware, there is no relevant information of which the independent examiner is unaware;  
And
- The committee member has taken all steps that he/she ought to have taken to make himself/herself aware of any information relevant to the independent examination and to establish that the charity's independent examiner is aware of that information.

The Committee are also responsible for the contents of the Committees report. The responsibility of the independent examiner in relation to the Committees report is limited to examining the report and ensuring that it is not inconsistent with the figures disclosed in the financial statement.

The accounts have been prepared in accordance with the provisions applicable to small companies.

Signed on behalf of the Committee

Donna E Jenkins (Chair)

David Irving (Treasurer)

## **Independent Examiners Report to the Members of Stratford-upon-Avon RDA**

I report on the financial statements of the charity for the year ended 31 March 2025 set out on pages 9 to 16.

### **Respective responsibilities of the Committee and the Examiner**

The Committee are responsible for the preparation of the financial statements. The committee consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 but that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under the Companies Act and is eligible for independent examination, it is my responsibility to :

- Examine the financial statements under section 43 of the Charities Act 1993
- Follow the procedures laid down under the general directions given by the charity Commission (under section 43(7)(b) of the Act as amended; and
- State whether particular matters have come to my attention.

### **Basis of Independent examiners statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the committee, concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to such matters set out in the statement below.

### **Independent Examiners Statement**

#### **In connection with my examination, no matter has come to my attention:**

- 1 which gives me reasonable cause to believe that, in a material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

K A Sumner FCA  
Independent Examiner

**Stratford-upon Avon RDA**

**Statement of Financial Activities**  
**Year ended 31 March 2025**

<b>REVENUE RESERVE</b>	Total Funds	
	2025	2024
	£	£
<b>Income</b>		
Donations, Legacies & Sponsors	48,836	59,484
Rider-Related Events	10,993	10,606
Fund Raising Events	2,000	2,110
Gift Aid	2,312	2,177
<b>Total Income Before Interest</b>	64,141	74,376
Interest on Bank & Building Society Deposits	6,119	4,165
<b>Total Income</b>	70,260	78,541
<b>Expenditure</b>		
Charitable activities	42,814	35,626
Rider-Related Events	397	711
Fund Raising Events	174	132
Admin Costs	578	623
<b>Total Expenditure</b>	43,963	37,092
<b>Transfer to Reserve for Uninsured losses</b>	504	3,799
<b>Transfer to Development Fund</b>	0	3,598
<b>Transfer to Pony Fund</b>	0	20,000
<b>Transfer to Machinery/Equipment Fund</b>	45,000	0
<b>Net Surplus/(Deficit) for Year</b>	(19,206 )	14,052
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	(19,206 )	14,052
Funds Brought Forward	195,62 0	181,56 8
<b>TOTAL FUNDS Carried Forward</b>	176,41 3	195,62 0

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 15 to 18 form an integral part of these statements.

**Stratford-upon Avon RDA  
Statement of Financial Activities  
Year ended 31 March 2025**

	Total Funds	
	2025	2024
	£	£
<b>DEVELOPMENT RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	0	3,598
<b>Total Income</b>	<b>0</b>	<b>3,598</b>
<b>Expenditure</b>		
Classroom associated expenditures	2,215	1,485
<b>Total Expenditure</b>	<b>2,215</b>	<b>1,485</b>
<b>Net Surplus/(Deficit) for Year</b>	<b>(2,215)</b>	<b>2,113</b>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	(2,215)	2,113
Funds Brought Forward	5,281	3,168
<b>TOTAL FUNDS Carried Forward</b>	<b>3,066</b>	<b>5,281</b>
<b>UNINSURED LOSSES RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	504	3,799
<b>Total Income</b>	<b>504</b>	<b>3,799</b>
<b>Expenditure</b>		
Costs related to Uninsured Items	0	504
<b>Total Expenditure</b>	<b>0</b>	<b>504</b>
<b>Net Surplus/(Deficit) for Year</b>	<b>504</b>	<b>3,295</b>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	504	3,295
Funds Brought Forward	9,496	6,201
<b>TOTAL FUNDS Carried Forward</b>	<b>10,000</b>	<b>9,496</b>

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 15 to 18 form an integral part of these statements.



**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Year ended 31 March 2025**

	Total Funds	
	2025	2024
	£	£
<b>PONY FUND RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	0	20,000
<b>Total Income</b>	<b>0</b>	<b>20,000</b>
<b>Expenditure</b>		
Costs related to New Pony Expenditures	0	6,424
<b>Total Expenditure</b>	<b>0</b>	<b>6,424</b>
<b>Net Surplus/(Deficit) for Year</b>	<b>0</b>	<b>13,576</b>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	0	13,576
Funds Brought Forward	13,576	0
<b>TOTAL FUNDS Carried Forward</b>	<b>13,576</b>	<b>13,576</b>
<b>MACHINERY/EQUIPMENT RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	45,000	0
<b>Total Income</b>	<b>45,000</b>	<b>0</b>
<b>Expenditure</b>		
Costs related to Machinery/Equipment	24,091	0
<b>Total Expenditure</b>	<b>24,091</b>	<b>0</b>
<b>Net Surplus/(Deficit) for Year</b>	<b>20,909</b>	<b>0</b>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	20,909	0
Funds Brought Forward	0	0
<b>TOTAL FUNDS Carried Forward</b>	<b>20,909</b>	<b>0</b>

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 15 to 18 form an integral part of these statements.

**Stratford-upon Avon RDA  
Statement of Financial Activities  
Balance Sheet at 31 March 2025**

	2025 £	2024 £
<b>Current Assets</b>		
Debtors and Prepayments	0	2,088
Cash	227,653	224,524
	<hr/>	<hr/>
<b>Total Current Assets</b>	227,653	226,612
<b>Current Liabilities</b>		
Accruals	3,690	2,640
	<hr/>	<hr/>
<b>TOTAL Net Assets (Current Assets less Current Liabilities)</b>	223,963	223,972
<b>The Funds of the Charity :</b>		
<b>Revenue Reserve</b>	176,413	195,620
<b>Development Reserve Fund</b>	3,066	5,281
<b>Reserve for Uninsured Losses</b>	10,000	9,496
<b>Pony Reserve</b>	13,576	13,576
<b>Machinery/Equipment Reserve</b>	20,909	0
	<hr/>	<hr/>
<b>TOTAL</b>	223,963	223,972

The Financial Statements were approved by the Committee on 10 April 2025 and signed on their behalf by:

Donna E Jenkins (Chair)

David Irving (Treasurer)

Members of the Committee

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The notes on pages 15 to 18 form an integral part of these statements.

Stratford-upon-Avon RDA

ACCOUNT SUMMARY

	Year-Ended March 31												
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME STATEMENT</b>													
Incoming Resources													
From Generating Funds													
Voluntary Income	64,141	74,376	59,602	60,071	54,813	55,832	47,577	75,026	42,396	36,741	46,225	53,149	37,536
Interest on Savings Account	6,119	4,165	1,355	109	191	875	723	347	264	252	263	258	192
<b>Total Incoming Resources</b>	<b>70,260</b>	<b>78,541</b>	<b>60,958</b>	<b>60,180</b>	<b>55,004</b>	<b>56,707</b>	<b>48,300</b>	<b>75,373</b>	<b>42,661</b>	<b>36,993</b>	<b>46,488</b>	<b>53,407</b>	<b>37,728</b>
Resources Expended													
Cost of Generating Funds	578	623	426	342	91	66	90	78	1,070	74	2,140	75	1,798
Cost of Charitable Activities	43,385	36,469	37,563	35,556	34,090	36,194	47,096	44,212	38,615	35,528	48,656	33,936	22,180
<b>Total Resources Expended</b>	<b>43,963</b>	<b>37,092</b>	<b>37,989</b>	<b>35,898</b>	<b>34,181</b>	<b>36,260</b>	<b>47,186</b>	<b>44,290</b>	<b>39,685</b>	<b>35,602</b>	<b>50,796</b>	<b>34,011</b>	<b>23,978</b>
<b>Net Incoming Resources Before Transfer</b>	<b>26,298</b>	<b>41,449</b>	<b>22,968</b>	<b>24,282</b>	<b>20,823</b>	<b>20,447</b>	<b>1,114</b>	<b>31,083</b>	<b>2,976</b>	<b>1,391</b>	<b>(4,308)</b>	<b>19,396</b>	<b>13,750</b>
Transfer to Reserve for Uninsured Losses	504	3,799	1,592	0	0	0	0	0	880	2,355	2,355	2,355	2,055
Transfer to Development Reserve	0	3,598	0	0	0	0	0	34,843	0	0	0	0	0
Transfer to New Pony Reserve	0	20,000	0	0	0	0	0	0	0	0	0	0	0
Transfer to Machinery/Equipment Reserve	45,000	0	0	0	0	0	0	0	0	0	0	0	0
<b>Net Incoming Resources for Year</b>	<b>(19,206)</b>	<b>14,052</b>	<b>21,377</b>	<b>24,282</b>	<b>20,823</b>	<b>20,447</b>	<b>1,114</b>	<b>(3,760)</b>	<b>2,096</b>	<b>(964)</b>	<b>(6,663)</b>	<b>17,041</b>	<b>11,695</b>
<b>BALANCE SHEET</b>													
Current Assets													
Debtors	0	0	0	0	0	500	232	264	429	3,827	1,263	1,032	1,340
Prepayments	0	0	0	315	150	150	220	3,268	2,300	0	1,950	100	0
HMRC	0	2,088	2,114	0	0	0	2,024	1,735	2,073	0	0	0	0
Cash	227,653	224,524	190,502	173,275	152,853	132,026	111,010	133,227	103,483	100,482	99,705	106,094	86,490
<b>Total Current Assets</b>	<b>227,653</b>	<b>226,612</b>	<b>192,616</b>	<b>173,590</b>	<b>153,003</b>	<b>132,676</b>	<b>113,486</b>	<b>138,493</b>	<b>108,285</b>	<b>104,309</b>	<b>102,918</b>	<b>107,226</b>	<b>87,830</b>
Current Liabilities													
Accruals	3,690	2,640	1,680	750	1,750	875	375	125	1,000	0	0	0	0
<b>Total Current Liabilities</b>	<b>3,690</b>	<b>2,640</b>	<b>1,680</b>	<b>750</b>	<b>1,750</b>	<b>875</b>	<b>375</b>	<b>125</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NET ASSETS</b>	<b>223,963</b>	<b>223,972</b>	<b>190,936</b>	<b>172,840</b>	<b>151,253</b>	<b>131,801</b>	<b>113,111</b>	<b>138,368</b>	<b>107,285</b>	<b>104,309</b>	<b>102,918</b>	<b>107,226</b>	<b>87,830</b>
Reserves													
Funds Bought Forward	195,620	181,568	160,191	135,909	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775	74,080
Surplus/(Deficit) for Period	(19,206)	14,052	21,376	24,282	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
<b>Total Operating Reserves</b>	<b>176,414</b>	<b>195,620</b>	<b>181,568</b>	<b>160,191</b>	<b>135,909</b>	<b>115,086</b>	<b>94,639</b>	<b>93,525</b>	<b>97,285</b>	<b>95,189</b>	<b>96,153</b>	<b>102,816</b>	<b>85,775</b>
Development Reserves	3,066	5,281	3,168	4,241	5,344	6,715	8,472	34,843	0	0	0	0	0
Unsure Losses Reserves	10,000	9,496	6,201	8,408	0	0	0	0	0	0	0	0	0
New Pony Reserve	13,576	13,576	0	0	0	0	0	0	0	0	0	0	0
Machinery/Equipment Reserve	20,908	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RESERVES</b>	<b>223,963</b>	<b>223,973</b>	<b>190,936</b>	<b>172,840</b>	<b>141,253</b>	<b>121,801</b>	<b>103,111</b>	<b>128,368</b>	<b>97,285</b>	<b>95,189</b>	<b>96,153</b>	<b>102,816</b>	<b>85,775</b>
Memo: Operating Reserve:Expenditures	4.0	5.3	4.8	4.5	4.0	3.2	2.0	2.1	2.5	2.7	1.9	3.0	3.6

**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Year ended 31 March 2025**

The Committee are satisfied that for the year ended 31 March 2025 the Charity was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime and in accordance with the Statement of Recommended Practice FRS 102.

Approved by the Committee

D E Jenkins

David Irving

Members of the Committee

The notes on pages 15 to 18 form an integral part of these statements.

## **Stratford-upon-Avon RDA**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of Accounting**

The accounts have been prepared under the historical cost convention, and in accordance with the Companies Act 2006. Applicable United Kingdom Accounting Standards (United Kingdom Generally, Accepted Accounting Practice) and the Statement of Recommended Practice FRS102 have been followed in the preparation of these financial statements.

##### **Cash Flow Statement**

The committee have taken advantage of the option in Statement of Recommended Practice FRS 102 of not including a cash flow statement in the committee's report and financial statements on the grounds that the charity is small.

##### **Incoming Resources**

All Incoming resources are included when receivable.

##### **Fund Accounting**

The Revenue Reserve is Unrestricted and is expendable at the discretion of the committee in furtherance of the objects of the charity. The Committee intend that the Revenue Reserve should be maintained at a level sufficient to meet 3 years normal expenditure.

##### **Development Fund**

The Committee resolved to transfer legacies received in 2017/18 (£34,843) to this fund. This has funded a major project in 2018/19 which is beneficial to the riders and which could not be funded from normal income. The remainder of this reserve will fund costs related to the upkeep of this project and any other additional projects identified in the future

##### **Reserve for Uninsured Losses.**

The Committee resolved that the charity should cease to pay insurance premiums for non-routine Veterinary expenses, loss of animals and tack, and instead create a reserve against which these losses would be charged. There were no uninsured losses during the year and the fund presently has a reserve of £10,000.

## Stratford-upon-Avon RDA

### Notes to the Financial Statements (cont'd)

Year ended 31 March 2025

#### Pony Fund Reserve

A Pony Fund Reserve was established in 2023/24 (£20,000) to ensure that sufficient capacity was available to provide the rides, etc., for the riders. The fund at the end of the present financial year was £13,576

#### Machinery/Equipment Reserve

To enable the Group to maintain the Yard after acquiring the lease in 2024/25, a Machinery/Equipment Reserve of £45,000 was established. At the end of the present Financial Year, this Reserve was £20,909.

The amount of each reserve is reviewed by the committee each year.

#### Resources Expended

Expenditure is recognised on an accruals basis as liabilities are incurred. Irrecoverable VAT is included as part of any expenditure incurred.

Cost of Generating Funds includes the cost of promoting the Charities Activities through the Web.

Charitable Expenditure includes all the costs incurred in delivering the charitable activities.

#### 2 Voluntary Income and legacies

	2025	2024
	£	£
Donations, Sponsorship, etc	47,184	44,484
Legacies	1,652	15,000
Total	48,836	59,484

#### 3 Staff costs

The charity had no employees during the year.

Amounts paid to the Committee for travelling expenses amounted to £3,393 (2024 £4,052).

Members of the Committee are re-imbursed for pre-authorised expenditure incurred on items necessary for the Charitable Activities.

**Notes to the Financial Statements (cont'd)**  
**Year ended 31 March 2025**

**4 Results of the Charity**

The result for the year for Companies Act purposes was a Gross Income of £78,541 (2024 £78,541) and a Deficit of £(19,206) (2024 Surplus of £14,052).

**5 Assets**

The charity acquired a Tractor and accessories in 2024-25 (£23,638.80) plus a number of other items (68 in total, with a value of £4,120). The Trustees, in line with the policy adopted with the Classroom in 2017-18, have decided to expense the value of these assets in the present financial year. A list of the items purchased in 2024-25 is attached to this Report (Page 18)

**6 Debtors**

	2025	2024
	£	£
Amount due from HMRC for Gift Aid	0	2,088
Amounts due and prepayments	0	0
	<b>0</b>	<b>2,088</b>

**7 Creditors**

Accruals	<b>3,690</b>	<b>2,640</b>
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**8 Share Capital**

The Charity is incorporated under the Companies Act 2006 as a private company, limited by guarantee, and has no Share capital.

Each member has undertaken to contribute such amounts as may be required, not exceeding one pound, in the event of the Charity being wound up whilst he or she is still a member or within one year thereafter.

**9 Winding Up or Dissolution of the Charity**

If upon winding up or dissolution the Charity there remain any assets after the satisfaction of all debts and liabilities, the assets represented by the accumulation fund shall be transferred to some other charitable body or bodies having similar objects to this charity.

Stratford RDA		
<u>STABLE YARD/FIELD COSTS</u>		
Date	Item	Cost
<b>TRACTOR &amp; ACCESSORIES</b>		
21/03/2025	Kubota L1382DHW-EC Tractor	£ 21,118.80
21/03/2025	Kubota Single Acting Valve	£ 840.00
21/03/2025	Kubota Double Acting Valve	£ 480.00
21/03/2025	Kubota 4x25Kg Front Weights & Fixing	£ 360.00
21/03/2025	Tomlin Non Tipping Transport BoxTB25085	£ 840.00
	Total Tractor Related Costs	£ 23,638.80
<b>OTHER ITEMS</b>		
07/02/2025	Rubber Mats	£ 1,149.12
30/11/2024	Feed Bin	£ 399.00
25/02/2025	Tape/Posts	£ 384.50
30/12/2024	Paddock Fencing & Energiser	£ 350.00
07/02/2025	Pressure Washer	£ 299.99
30/12/2024	Rug Racks/Hose Arm & Hose	£ 200.00
08/03/2025	Metal Storage Cabinet	£ 127.49
04/01/2025	MDF Boards	£ 92.82
24/02/2025	Paint	£ 69.98
24/02/2025	Post	£ 60.00
25/11/2024	Oil Filled Radiator	£ 59.00
24/11/2024	Barrow	£ 56.25
10/01/2025	Buckets/Feed Bowls/Fork	£ 55.90
30/12/2024	Arena Waterer & Hose	£ 50.00
15/11/2024	Lockable Medicine Cupboard	£ 39.95
09/02/2025	Tables	£ 34.99
30/11/2024	Padlock	£ 34.92
02/12/2024	Padlock	£ 34.92
23/11/2024	Weekly/Monthly Planners	£ 27.98
02/03/2025	H/D Trunk	£ 26.99
27/11/2024	First Aid Kit	£ 25.99
11/12/2025	Tack Room Planks	£ 25.88
07/02/2025	Post	£ 21.24
20/12/2024	Tape/Broom	£ 20.98
30/11/2024	Scales	£ 19.95
08/12/2024	Rake	£ 19.95
30/11/2024	Bridle Racks	£ 19.08
04/12/2024	LED Head Torches	£ 18.99
24/11/2024	Shovel	£ 18.99
24/11/2024	Broom	£ 18.08
07/02/2025	Stable Scoop	£ 18.08
22/01/2025	Tie Rings	£ 17.10
24/11/2024	Fork	£ 16.71
02/12/2024	Torch	£ 16.06
24/02/2025	Fence Door	£ 15.80
25/11/2024	Fire Blanket	£ 14.66
24/11/2024	Fork	£ 14.42
24/02/2025	Brushes	£ 14.38
03/11/2024	No Smoking Signs	£ 13.99
27/11/2024	LED Torch	£ 13.59
05/11/2024	Ring Binder	£ 13.57
03/11/2024	First Aid/Fire Assembly Signs	£ 12.56
04/11/2024	Wet Floor Signs	£ 12.49
18/12/2024	Gloves	£ 11.90
08/12/2024	Rake	£ 10.70
02/12/2024	Chain	£ 10.46
25/11/2024	Push Lights	£ 10.00
24/11/2024	Bucket	£ 10.00
	Misc Items (20) <£10 per item	£ 110.68
	Total Other	£ 4,120.08

**STRATFORD-UPON-AVON RDA**

England & Wales - Charity number 1142590

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# Accounts

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Company No 07623057

Charity No 1142590

STRATFORD-UPON-AVON RDA

COMMITTEE REPORT

and

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

## **Stratford-upon-Avon RDA**

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## **Stratford-upon-Avon RDA**

### **Company Information**

Company number

07623057 registered in England

Charity Number

1142590

Registered Office

87 Rugby Road  
Leamington Spa  
Warwickshire  
CV32 6DH

Members of the Committee

Karen Margaret Arnold  
Fiona Jane Blake  
David Irving  
Donna Elizabeth Jenkins (Chair)  
Jill Lesley Nelhams  
Martha Stainton  
Beryl Pauline Tomlinson

Independent Examiner

K A Sumner FCA

Bankers

HSBC plc  
13 Chapel Street  
Stratford-upon-Avon  
CV37 6ET

Coventry Building Society  
93 High Street  
Banbury  
OX16 5JE

CAF Shawbrook Bank  
Lutea House  
The Drive  
Brentwood  
CM13 3BE

## **Committee's Report for the Year Ended 31 March 2024**

### **Structure Governance and Management**

The Charity is constituted as a Company limited by guarantee and was formed on 5 May 2011. On 1 April 2012 it became active. The members have no financial interest, other than a contingent liability of up to £1 each in the event that the Charity is unable to meet its financial obligations.

The Charity is governed by its Articles of Association. There are no restrictions on the way the Charity operates other than those imposed by general charity law.

New members of the Committee are appointed on the basis of their relevant skills and knowledge.

### **Principal Objective and Activities**

The objects of the Charity are to promote the objects of the Riding for the Disabled Association incorporating Carriage Driving, a registered charity number 244108.

**The main activity is to provide disabled people in the Warwickshire and Oxfordshire area with a means to participate in riding and other related activities within the resources available.**

Volunteers provide riding lessons, assistance to riders and do administration.

### **Public Benefit**

The charity provides public benefit by delivering affordable riding opportunities for disabled people.

### **The Committee and their interests**

The following held office during the year

Karen Margaret Arnold

Fiona Jane Blake

David Irving

Donna Elizabeth Jenkins (Chair)

Jill Lesley Nelhams

Martha Stainton

Beryl Pauline Tomlinson

Each member of the committee is also a member of the Company. No member of the committee had any financial or other beneficial interest in the Company at any time during the year.

## **Committee's Report for the Year Ended 31 March 2024 (cont'd)**

### **Achievements and Performance**

The main and continuing achievement is the provision of riding to disabled people to enable them to reach their potential in a safe environment, thereby helping their physical and mental health.

Volunteers and friends continue to organise fundraising events and promote rider sponsorship schemes to raise the necessary funds to ensure that the charity remains financially viable.

Participants during the year numbered 36 (2023-38) and the total number of rides and other associated activities, such as horse care and Tea with a Pony, was 1,008 (2022-956). The increase in rides and other associated activities, compared to prior year, reflects the available capacity in terms of ponies, riders and volunteers during the year.

### **Finance**

The policy of the Committee is to maintain a Reserve at least sufficient to meet 3 years future expenditure. In addition, there are three other specific Reserves:-

- Reserve to meet all uninsured losses - including non-routine veterinary costs, loss of tack and the loss of animals. This is in place of external insurance. This Reserve has been in place for a number of years. At the end of the 2023/24 financial year the balance is £9,496 – up £3,295 from the prior year reflecting the addition of reserves at the start of the year, partially offset by non-routine veterinary costs incurred during the financial year
- Reserve to cover Development Expenditure. This Reserve was established in 2017/18 financial year (£34,893). Since that time this Reserve has funded the establishment of a new Classroom and all it's associated ongoing operating costs, resulting in a Development Reserve balance at year-end 2023/24 of £5,281 – up £2,113 from the prior year reflecting the addition of reserves at the start of the year , partially offset by costs incurred during the financial year. This Reserve balance will continue to fund ongoing annual expenditures associated with the maintenance of the Classroom Building and other associated assets
- A new Reserve (£20,000) was established during the year to protect for the need for a new pony. During the year, a new pony and associated equipment was purchased resulting in a balance at year-end of £13,576. This reserve will be retained to protect against future needs.

During the year the total income was £78,541 (2023 £60,958), with expenditure of £37,092 (2023 £37,989). Transfers were made to the Development Reserve Fund of £3,598 (2023 £Nil); a transfer of £3,799 was made to the Reserve for Uninsured Losses (2023 £1,592) to re-establish a start-year reserve of £10,000; a transfer of £20,000 was made to the New Pony Reserve. This results in a financial surplus/(deficit) of £14,052 (2023 £21,377 surplus). At 31 March 2024, the Revenue Reserve amounted to £195,620 (2023 £181,568).

Stratford RDA's Revenue Reserve saw further growth in 2023/24 as a result of a number of one-off donations generated from supporter fund raising initiatives, a one-time legacy donation, increasing riding activities and a main fundraising event.

Stratford RDA will continue to monitor its potential income and expenditures. Based on an initial outlook for 2024/25, Stratford RDA may suffer a shortfall in the region of £(5,000). Due to the level of reserves held, the Trustees consider that the ongoing financial sustainability of the charity is secure with regard to it being a going concern.

Expenditures relating to non-routine Veterinary treatment totalled £(504) during the year. At March 31 2024, the Uninsured Loss provision amounted to £9,496 (2023 £6,201)

Expenditures relating to the operation of the Classroom facilities totalled £(1,485) during the year. At March 31 2024, the Development Reserve amounted to £5,281 (2023 £3,168)

Expenditures relating to the purchase of a new pony totalled £(6,424) during the year. At March 31 2024, the Pony Reserve amounted to £13,576.

There are no restrictions on the use of the Revenue Reserve.

During the year the charity received legacies of £15,000 (2023 Nil)

Full details are set out in the Financial Statements on pages 9 to 16.

On behalf of the Committee

D E Jenkins

**Stratford-upon- Avon RDA**

**Statement of the responsibilities of Committee Members**

The Companies Acts and the Charities Acts require the Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for the period ending on that date.

In preparing those financial statements the Committee is required to:

- Select suitable accounting policies and to apply them consistently;
- Observe the methods and principles in the Charities SORP FRS 102
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Committee are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each member of the Committee confirms that

- So far as the member of the committee is aware, there is no relevant information of which the independent examiner is unaware;  
And
- The committee member has taken all steps that he/she ought to have taken to make himself/herself aware of any information relevant to the independent examination and to establish that the charity's independent examiner is aware of that information.

The Committee are also responsible for the contents of the Committees report. The responsibility of the independent examiner in relation to the Committees report is limited to examining the report and ensuring that it is not inconsistent with the figures disclosed in the financial statement.

The accounts have been prepared in accordance with the provisions applicable to small companies.

Signed on behalf of the Committee

Donna E Jenkins (Chair)

David Irving (Treasurer)

**Stratford-upon- Avon RDA**

**Independent Examiners Report to the Members of Stratford-upon-Avon RDA**

I report on the financial statements of the charity for the year ended 31 March 2024 set out on pages 9 to 16.

## Respective responsibilities of the Committee and the Examiner

The Committee are responsible for the preparation of the financial statements. The committee consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 but that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under the Companies Act and is eligible for independent examination, it is my responsibility to :

- Examine the financial statements under section 43 of the Charities Act 1993
- Follow the procedures laid down under the general directions given by the charity Commission (under section 43(7)(b) of the Act as amended; and
- State whether particular matters have come to my attention.

## Basis of Independent examiners statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the committee, concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, consequently no opinion is given as to whether the financial statements present a “true and fair view” and the report is limited to such matters set out in the statement below.

## Independent Examiners Statement

**In connection with my examination, no matter has come to my attention:**

- 1 which gives me reasonable cause to believe that, in a material respect, the requirements:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - o to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

K A Sumner FCA  
Independent Examiner

**Stratford-upon Avon RDA  
Statement of Financial Activities  
Year ended 31 March 2024**

<b>REVENUE RESERVE</b>
------------------------

Total Funds	
2024	2023

	£	£
<b>Income</b>		
Donations, Legacies & Sponsors	59,484	44,054
Rider-Related Events	10,606	11,494
Fund Raising Events	2,110	1,724
Gift Aid	2,177	2,331
Total Income Before Interest	<u>74,376</u>	<u>59,602</u>
Interest on Bank & Building Society Deposits	4,165	1,355
<b>Total Income</b>	<u>78,541</u>	<u>60,958</u>
<b>Expenditure</b>		
Charitable activities	35,626	34,651
Rider-Related Events	711	2,788
Fund Raising Events	132	124
Admin Costs	623	426
<b>Total Expenditure</b>	<u>37,092</u>	<u>37,989</u>
<b>Transfer to Reserve for Uninsured losses</b>	3,799	1,592
<b>Transfer to Development Fund</b>	3,598	0
<b>Transfer to Pony Fund</b>	20,000	0
<b>Net Surplus/(Deficit) for Year</b>	<u>14,052</u>	<u>21,377</u>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	14,052	21,377
Funds Brought Forward	181,568	160,191
<b>TOTAL FUNDS Carried Forward</b>	<u>195,620</u>	<u>181,568</u>

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 14 to 16 form an integral part of these statements.

Stratford-upon Avon RDA

Statement of Financial Activities

Year ended 31 March 2024

	Total Funds	
	2024	2023
	£	£
<b>DEVELOPMENT RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	<u>3,598</u>	<u>0</u>
<b>Total Income</b>	3,598	0
<b>Expenditure</b>		
Classroom associated expenditures	<u>1,485</u>	<u>1,073</u>
<b>Total Expenditure</b>	1,485	1,073
<b>Net Surplus/(Deficit) for Year</b>	<u>2,113</u>	<u>(1,073)</u>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	2,113	(1,073)
Funds Brought Forward	<u>3,168</u>	<u>4,241</u>
<b>TOTAL FUNDS Carried Forward</b>	5,281	3,168
<b>UNINSURED LOSSES RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	<u>3,799</u>	<u>1,592</u>
<b>Total Income</b>	3,799	1,592

**Expenditure**

Costs related to Uninsured Items	504	3,799
<b>Total Expenditure</b>	504	3,799
<b>Net Surplus/(Deficit) for Year</b>	3,295	(2,207)

**Reconciliation of Funds**

Net Surplus/(Deficit) for Year	3,295	(2,207)
Funds Brought Forward	6,201	8,408
<b>TOTAL FUNDS Carried Forward</b>	9,496	6,201

<b>PONY FUND RESERVE</b>
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**Income**

Transfer from Revenue Reserve	20,000	0
<b>Total Income</b>	20,000	0

**Expenditure**

Costs related to New Pony Expenditures	6,424	0
<b>Total Expenditure</b>	6,424	0
<b>Net Surplus/(Deficit) for Year</b>	13,576	0

**Reconciliation of Funds**

Net Surplus/(Deficit) for Year	13,576	0
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Funds Brought Forward	0	0
<b>TOTAL FUNDS Carried Forward</b>	13,576	0

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon Avon RDA  
Statement of Financial Activities  
Balance Sheet at 31 March 2024**

	2024 £	2023 £
<b>Current Assets</b>		
Debtors and Prepayments	2,088	2,115
Cash	224,524	190,502
<b>Total Current Assets</b>	<u>226,612</u>	<u>192,616</u>
<b>Current Liabilities</b>		
Accruals	2,640	1,680
<b>TOTAL Net Assets (Current Assets less Current Liabilities)</b>	<u>223,972</u>	<u>190,936</u>
<b>The Funds of the Charity :</b>		
<b>Revenue Reserve</b>	195,620	181,568
<b>Development Reserve Fund</b>	5,281	3,168
<b>Reserve for Uninsured Losses</b>	9,496	6,201
<b>Pony Reserve</b>	13,576	0
<b>TOTAL</b>	<u>223,972</u>	<u>190,936</u>

The Financial Statements were approved by the Committee on 26 April 2024 and signed on their behalf by:

Donna E Jenkins (Chair)

David Irving (Treasurer)

Members of the Committee

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The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon-Avon RDA**

**ACCOUNT SUMMARY**

	Year-Ended March 31											
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	£	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME STATEMENT</b>												
Incoming Resources												
From Generating Funds												
Voluntary Income	74,376	59,602	60,071	54,813	55,832	47,577	75,026	42,396	36,741	46,225	53,149	37,536
Interest on Savings Account	4,165	1,355	109	191	875	723	347	264	252	263	258	192
Total Incoming Resources	78,541	60,958	60,180	55,004	56,707	48,300	75,373	42,661	36,993	46,488	53,407	37,728
Resources Expended												
Cost of Generating Funds	623	426	342	91	66	90	78	1,070	74	2,140	75	1,798
Cost of Charitable Activities	36,469	37,563	35,556	34,090	36,194	47,096	44,212	38,615	35,528	48,656	33,936	22,180
Total Resources Expended	37,092	37,989	35,898	34,181	36,260	47,186	44,290	39,685	35,602	50,796	34,011	23,978
Net Incoming Resources Before Transfer	41,449	22,968	24,282	20,823	20,447	1,114	31,083	2,976	1,391	(4,308)	19,396	13,750
Transfer to Reserve for Uninsured Losses	3,799	1,592	0	0	0	0	0	880	2,355	2,355	2,355	2,055
Transfer to Development Reserve	3,598	0	0	0	0	0	34,843	0	0	0	0	0
Transfer to New Pony Reserve	20,000	0	0	0	0	0	0	0	0	0	0	0
Net Incoming Resources for Year	14,052	21,377	24,282	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
<b>BALANCE SHEET</b>												
Current Assets												
Debtors	0	0	0	0	500	232	264	429	3,827	1,263	1,032	1,340
Prepayments	0	0	315	150	150	220	3,268	2,300	0	1,950	100	0
HMRC	2,088	2,114	0	0	0	2,024	1,735	2,073	0	0	0	0
Cash	224,524	190,502	173,275	152,853	132,026	111,010	133,227	103,483	100,482	99,705	106,094	86,490
Total Current Assets	226,612	192,616	173,590	153,003	132,676	113,486	138,493	108,285	104,309	102,918	107,226	87,830
Current Liabilities												
Accruals	2,640	1,680	750	1,750	875	375	125	1,000	0	0	0	0
Total Current Liabilities	2,640	1,680	750	1,750	875	375	125	1,000	0	0	0	0
TOTAL NET ASSETS	223,972	190,936	172,840	151,253	131,801	113,111	138,368	107,285	104,309	102,918	107,226	87,830
Reserves												
Funds Bought Forward	181,568	160,191	135,909	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775	74,080
Surplus/(Deficit) for Period	14,052	21,376	24,282	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
Total Operating Reserves	195,620	181,568	160,191	135,909	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775
Development Reserves	5,281	3,168	4,241	5,344	6,715	8,472	34,843	0	0	0	0	0
Unsure Losses Reserves	9,496	6,201	8,408	0	0	0	0	0	0	0	0	0
New Pony Reserve	13,576	0	0	0	0	0	0	0	0	0	0	0
TOTAL RESERVES	223,972	190,936	172,840	141,253	121,801	103,111	128,368	97,285	95,189	96,153	102,816	85,775
Memo: Operating Reserve:Expenditures	5.3	4.8	4.5	4.0	3.2	2.0	2.1	2.5	2.7	1.9	3.0	3.6

**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Year ended 31 March 2024**

The Committee are satisfied that for the year ended 31 March 2024 the Charity was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime and in accordance with the Statement of Recommended Practice FRS 102.

Approved by the Committee

D E Jenkins

David Irving

Members of the Committee

The notes on pages 14 to 16 form an integral part of these statements.

**1 Accounting policies**

**Basis of Accounting**

The accounts have been prepared under the historical cost convention, and in accordance with the Companies Act 2006. Applicable United Kingdom Accounting Standards (United Kingdom Generally, Accepted Accounting Practice) and the Statement of Recommended Practice FRS102 have been followed in the preparation of these financial statements.

**Cash Flow Statement**

The committee have taken advantage of the option in Statement of Recommended Practice FRS 102 of not including a cash flow statement in the committee's report and financial statements on the grounds that the charity is small.

**Incoming Resources**

All Incoming resources are included when receivable.

**Fund Accounting**

The Revenue Reserve is Unrestricted and is expendable at the discretion of the committee in furtherance of the objects of the charity. The Committee intend that the Revenue Reserve should be maintained at a level sufficient to meet 3 years normal expenditure.

**Development Fund**

The Committee resolved to transfer legacies received in 2017/18 (£34,843) to this fund. This has funded a major project in 2018/19 which is beneficial to the riders and which could not be funded from normal income. The remainder of this reserve will fund costs related to the upkeep of this project and any other additional projects identified in the future

**Reserve for Uninsured Losses.**

The Committee resolved that the charity should cease to pay insurance premiums for non-routine Veterinary expenses, loss of animals and tack, and instead create a reserve against which these losses would be charged. There were uninsured losses of £(504) during the year and the fund presently has a reserve of £9,496.

The amount of the reserve is reviewed by the committee each year.

## Stratford-upon-Avon RDA

### Notes to the Financial Statements (cont'd)

Year ended 31 March 2024

#### Reserve for acquisition of new Pony

In view of the ages of the present Pony stock, the Committee resolved to establish a reserve (£20,000) for the purpose of acquiring a new pony(s) when required. Costs were incurred in 2023-24 totalling £6,424 relating to a new pony acquisition during the year and the fund presently has a reserve of £13,576. This reserve is reviewed annually

#### Resources Expended

Expenditure is recognised on an accruals basis as liabilities are incurred. Irrecoverable VAT is included as part of any expenditure incurred.

Cost of Generating Funds includes the cost of promoting the Charities Activities through the Web.

Charitable Expenditure includes all the costs incurred in delivering the charitable activities.

#### 2 Voluntary Income and legacies

	2024	2023
	£	£
Donations, Sponsorship, etc	44,484	44,054
Legacies	15,000	0
Total	59,484	44,054

#### 3 Staff costs

The charity had no employees during the year.

Amounts paid to the Committee for travelling expenses amounted to £4,052 (2023 £2,888).

Members of the Committee are re-imbursed for pre-authorised expenditure incurred on items necessary for the Charitable Activities.

#### 4 Results of the Charity

The result for the year for Companies Act purposes was a Gross Income of £78,541 (2023 £60,958) and a Surplus of £14,052 (2023 £21,376).

Notes to the Financial Statements (cont'd)  
Year ended 31 March 2024

5 Debtors

	2024	2023
	£	£
Amount due from HMRC for Gift Aid	2,088	2,114
Amounts due and prepayments	0	0
	<b>2,088</b>	<b>2,114</b>

6 Creditors

Accruals	<b>2,640</b>	<b>1,680</b>
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7 Share Capital

The Charity is incorporated under the Companies Act 2006 as a private company, limited by guarantee, and has no Share capital.

Each member has undertaken to contribute such amounts as may be required, not exceeding one pound, in the event of the Charity being wound up whilst he or she is still a member or within one year thereafter.

8 Winding Up or Dissolution of the Charity

If upon winding up or dissolution the Charity there remain any assets after the satisfaction of all debts and liabilities, the assets represented by the accumulation fund shall be transferred to some other charitable body or bodies having similar objects to this charity.

**STRATFORD-UPON-AVON RDA**

England & Wales - Charity number 1142590

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# Accounts

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Company No 07623057

Charity No 1142590

STRATFORD-UPON-AVON RDA

COMMITTEE REPORT  
and  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

## **Stratford-upon-Avon RDA**

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## **Stratford-upon-Avon RDA**

### **Company Information**

Company number

07623057 registered in England

Charity Number

1142590

Registered Office

87 Rugby Road  
Leamington Spa  
Warwickshire  
CV32 6DH

Members of the Committee

Karen Margaret Arnold  
Fiona Jane Blake  
David Irving  
Donna Elizabeth Jenkins (Chair)  
Jill Lesley Nelhams  
Martha Stainton  
Beryl Pauline Tomlinson

Independent Examiner

K A Sumner FCA

Bankers

HSBC plc  
13 Chapel Street  
Stratford-upon-Avon  
CV37 6ET

Coventry Building Society  
93 High Street  
Banbury  
OX16 5JE

## **Stratford-upon-Avon RDA**

### **Committee's Report for the Year Ended 31 March 2023**

#### **Structure Governance and Management**

The Charity is constituted as a Company limited by guarantee and was formed on 5 May 2011. On 1 April 2012 it became active. The members have no financial interest, other than a contingent liability of up to £1 each in the event that the Charity is unable to meet its financial obligations.

The Charity is governed by its Articles of Association. There are no restrictions on the way the Charity operates other than those imposed by general charity law.

New members of the Committee are appointed on the basis of their relevant skills and knowledge.

#### **Principal Objective and Activities**

The objects of the Charity are to promote the objects of the Riding for the Disabled Association incorporating Carriage Driving, a registered charity number 244108.

**The main activity is to provide disabled people in the Warwickshire and Oxfordshire area with a means to participate in riding and other related activities within the resources available.**

Volunteers provide riding lessons, assistance to riders and do administration.

#### **Public Benefit**

The charity provides public benefit by delivering affordable riding opportunities for disabled people.

#### **The Committee and their interests**

The following held office during the year

Karen Margaret Arnold  
Fiona Jane Blake  
David Irving  
Donna Elizabeth Jenkins (Chair)  
Jill Lesley Nelhams  
Martha Stainton  
Beryl Pauline Tomlinson

Each member of the committee is also a member of the Company. No member of the committee had any financial or other beneficial interest in the Company at any time during the year.

## **Stratford-upon-Avon RDA**

### **Committee's Report for the Year Ended 31 March 2023 (cont'd)**

#### **Achievements and Performance**

The main and continuing achievement is the provision of riding to disabled people to enable them to reach their potential in a safe environment, thereby helping their physical and mental health.

Volunteers and friends continue to organise fundraising events and promote rider sponsorship schemes to raise the necessary funds to ensure that the charity remains financially viable.

**Participants during the year numbered 38 (2022-29) and the total number of rides and other associated activities, such as horse care and Tea with a Pony, was 956 (2022-750). The increase in rides and other associated activities, compared to prior year, reflects the full resumption of riding days during the year, following the lockdown periods that were experienced during the previous financial year. Riding activities have now returned to normality, including taking on new participants.**

#### **Finance**

The policy of the Committee is to maintain a Reserve at least sufficient to meet 3 years future expenditure. In addition, there are two other specific Reserves:-

- Reserve to meet all uninsured losses - including non-routine veterinary costs, loss of tack and the loss of animals. This is in place of external insurance. This Reserve has been in place for a number of years. At the end of the 2022/23 financial year the balance is £6,201 - down £(2,207) from the prior year reflecting the non-routine veterinary costs incurred during the financial year
- Reserve to cover Development Expenditure. This Reserve was established in 2017/18 financial year (£34,893). Since that time this Reserve has funded the establishment of a new Classroom and all its associated ongoing operating costs, resulting in a Development Reserve balance at year-end 2022/23 of £3,168. This Reserve balance will continue to fund ongoing annual expenditures associated with the maintenance of the Classroom Building

During the year the total income was £60,958 (2022 £60,180), with expenditure of £37,989 (2022 £35,898). No transfers were made to the Development Reserve Fund (2022 £Nil); a transfer of £1,592 was made to the Reserve for Uninsured Losses (2022 £Nil) to re-establish a start-year reserve of £10,000. This results in a financial surplus/(deficit) of £21,377 (2022 £24,282 surplus). At 31 March 2023, the Revenue Reserve amounted to £181,568 (2022 £160,191).

Stratford RDA's Revenue Reserve saw further growth in 2022/23 as a result of a number of one-off donations generated from supporter fund raising initiatives, the return to riding activities and a main fundraising event.

**Stratford RDA will continue to monitor it's potential income and expenditures. Based an initial outlook for 2023/24, Stratford RDA may suffer a shortfall in the region of £(6,500). Due to the level of reserves held, the Trustees consider that the ongoing financial sustainability of the charity is secure with regard to it being a going concern.**

Expenditures relating to non-routine Veterinary treatment totalled £(3,799) during the year. At March 31 2023, the Uninsured Loss provision amounted to £6,201 (2022 £8,408)

Expenditures relating to the operation of the Classroom facilities totalled £(1,073) during the year. At March 31 2023, the Development Reserve amounted to £3,168 (2022 £4,241)

There are no restrictions on the use of the Revenue Reserve.

During the year the charity received legacies of £Nil (2022 £1,000)

Full details are set out in the Financial Statements on pages 9 to 16.

On behalf of the Committee

D E Jenkins

## **Stratford-upon- Avon RDA**

### **Statement of the responsibilities of Committee Members**

The Companies Acts and the Charities Acts require the Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for the period ending on that date.

In preparing those financial statements the Committee is required to:

- Select suitable accounting policies and to apply them consistently;
- Observe the methods and principles in the Charities SORP FRS 102
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Committee are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each member of the Committee confirms that

- So far as the member of the committee is aware, there is no relevant information of which the independent examiner is unaware;  
And
- The committee member has taken all steps that he/she ought to have taken to make himself/herself aware of any information relevant to the independent examination and to establish that the charity's independent examiner is aware of that information.

The Committee are also responsible for the contents of the Committees report. The responsibility of the independent examiner in relation to the Committees report is limited to examining the report and ensuring that it is not inconsistent with the figures disclosed in the financial statement.

The accounts have been prepared in accordance with the provisions applicable to small companies.

Signed on behalf of the Committee

Donna E Jenkins (Chair)

David Irving (Treasurer)

## **Stratford-upon-Avon RDA**

### **Independent Examiners Report to the Members of Stratford-upon-Avon RDA**

I report on the financial statements of the charity for the year ended 31 March 2023 set out on pages 9 to 16.

#### **Respective responsibilities of the Committee and the Examiner**

The Committee are responsible for the preparation of the financial statements. The committee consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 but that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under the Companies Act and is eligible for independent examination, it is my responsibility to :

- Examine the financial statements under section 43 of the Charities Act 1993
- Follow the procedures laid down under the general directions given by the charity Commission (under section 43(7)(b) of the Act as amended; and
- State whether particular matters have come to my attention.

#### **Basis of Independent examiners statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the committee, concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to such matters set out in the statement below.

#### **Independent Examiners Statement**

##### **In connection with my examination, no matter has come to my attention:**

- 1 which gives me reasonable cause to believe that, in a material respect, the requirements:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- o to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

K A Sumner FCA  
Independent Examiner

**Stratford-upon Avon  
RDA  
Statement of Financial  
Activities  
Year ended 31 March  
2023**

	Total Funds	
	2023	2022
<b>REVENUE RESERVE</b>	£	£
<b>Income</b>		
Donations, Legacies & Sponsors	44,054	50,220
Rider-Related Events	11,494	6,157
Fund Raising Events	1,724	1,319
Gift Aid	2,331	2,375
Total Income Before Interest	59,602	60,071
Interest on Bank & Building Society Deposits	1,355	109
<b>Total Income</b>	60,958	60,180
<b>Expenditure</b>		
Charitable activities	34,651	34,775
Rider-Related Events	2,788	676
Fund Raising Events	124	105
Admin Costs	426	342
<b>Total Expenditure</b>	37,989	35,898
<b>Transfer to Reserve for Uninsured losses</b>	1,592	0

<b>Transfer to Development Fund</b>	0	0
<b>Net Surplus/(Deficit) for Year</b>	<u>21,37</u> 7	<u>24,28</u> 2
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	21,37 7	24,28 2
Funds Brought Forward	160,1 91	135,9 09
<b>TOTAL FUNDS Carried Forward</b>	<u>181,5</u> 68	<u>160,1</u> 91

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon Avon RDA**  
**Statement of Financial**  
**Activities**  
**Year ended 31 March 2023**

	Total Funds	
	2023	2022
	£	£
<b>DEVELOPMENT RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	0	0
<b>Total Income</b>	0	0
<b>Expenditure</b>		
Classroom associated expenditures	1,073	1,103
<b>Total Expenditure</b>	1,073	1,103
<b>Net Surplus/(Deficit) for Year</b>	(1,073)	(1,103)
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	(1,073)	(1,103)
Funds Brought Forward	4,241	5,344
<b>TOTAL FUNDS Carried Forward</b>	3,168	4,241
<b>UNINSURED LOSSES RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	1,592	0
<b>Total Income</b>	1,592	0
<b>Expenditure</b>		

Costs related to Uninsured Items	<u>3,799</u>	<u>1,592</u>
<b>Total Expenditure</b>	3,799	1,592
 <b>Net Surplus/(Deficit) for Year</b>	 <u>(2,207)</u> )	 <u>(1,592)</u> )

**Reconciliation of  
Funds**

Net Surplus/(Deficit) for Year	(2,207 )	(1,592 )
 Funds Brought Forward	 <u>8,408</u>	 <u>10,000</u>
<b>TOTAL FUNDS Carried Forward</b>	 6,201	 8,408

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

-----  
The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon Avon  
RDA  
Statement of Financial  
Activities  
Balance Sheet at 31 March  
2023**

	2023	2022
	£	£
<b>Current Assets</b>		
Debtors and Prepayments	2,115	315
Cash	190,502	173,275
<b>Total Current Assets</b>	<u>192,616</u>	<u>173,590</u>
<b>Current Liabilities</b>		
Accruals	1,680	750
<b>TOTAL Net Assets (Current Assets less Current Liabilities)</b>	<u>190,936</u>	<u>172,840</u>
<b>The Funds of the Charity :</b>		
<b>Revenue Reserve</b>	181,568	160,191
<b>Development Reserve Fund Reserve for Uninsured Losses</b>	3,168	4,241
	6,201	8,408
<b>TOTAL</b>	<u>190,936</u>	<u>172,840</u>

The Financial Statements were approved by the Committee on 12 May 2023 and signed on their behalf by:

Donna E Jenkins (Chair)

David Irving (Treasurer)

Members of the  
Committee

-----  
The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon-Avon RDA**

**ACCOUNT SUMMARY**

	Year-Ended March 31										
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME STATEMENT</b>											
Incoming Resources											
From Generating Funds											
Voluntary Income	59,602	60,071	54,813	55,832	47,577	75,026	42,396	36,741	46,225	53,149	37,536
Interest on Savings Account	1,355	109	191	875	723	347	264	252	263	258	192
Total Incoming Resources	60,958	60,180	55,004	56,707	48,300	75,373	42,661	36,993	46,488	53,407	37,728
Resources Expended											
Cost of Generating Funds	426	342	91	66	90	78	1,070	74	2,140	75	1,798
Cost of Charitable Activities	37,563	35,556	34,090	36,194	47,096	44,212	38,615	35,528	48,656	33,936	22,180
Total Resources Expended	37,989	35,898	34,181	36,260	47,186	44,290	39,685	35,602	50,796	34,011	23,978
Net Incoming Resources Before Transfer	22,968	24,282	20,823	20,447	1,114	31,083	2,976	1,391	(4,308)	19,396	13,750
Transfer to Reserve for Uninsured Losses	1,592	0	0	0	0	0	880	2,355	2,355	2,355	2,055
Transfer to Development Reserve	0	0	0	0	0	34,843	0	0	0	0	0
Net Incoming Resources for Year	21,377	24,282	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
<b>BALANCE SHEET</b>											
Current Assets											
Debtors	0	0	0	500	232	264	429	3,827	1,263	1,032	1,340
Prepayments	0	315	150	150	220	3,268	2,300	0	1,950	100	0
HMRC	2,114	0	0	0	2,024	1,735	2,073	0	0	0	0
Cash	190,502	173,275	152,853	132,026	111,010	133,227	103,483	100,482	99,705	106,094	86,490
Total Current Assets	192,616	173,590	153,003	132,676	113,486	138,493	108,285	104,309	102,918	107,226	87,830
Current Liabilities											
Accruals	1,680	750	1,750	875	375	125	1,000	0	0	0	0
Total Current Liabilities	1,680	750	1,750	875	375	125	1,000	0	0	0	0
TOTAL NET ASSETS	190,936	172,840	151,253	131,801	113,111	138,368	107,285	104,309	102,918	107,226	87,830
Reserves											
Funds Brought Forward	160,191	135,909	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775	74,080
Surplus/(Deficit) for Period	21,376	24,282	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
Total Operating Reserves	181,568	160,191	135,909	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775
Development Reserves	3,168	4,241	5,344	6,715	8,472	34,843	0	0	0	0	0
Uninsured Losses Reserves	6,201	8,408	10,000	10,000	10,000	10,000	10,000	9,120	6,765	4,410	2,055
TOTAL RESERVES	190,936	172,840	151,253	131,801	113,111	138,368	107,285	104,309	102,918	107,226	87,830
Memo: Operating Reserve: Expenditures	4.8	4.5	4.0	3.2	2.0	2.1	2.5	2.7	2.0	3.0	3.9

## **Statement of Financial Activities**

### **Year ended 31 March 2023**

The Committee are satisfied that for the year ended 31 March 2023 the Charity was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime and in accordance with the Statement of Recommended Practice FRS 102.

Approved by the Committee

D E Jenkins

David Irving

Members of the Committee

The notes on pages 14 to 16 form an integral part of these statements.

## **Stratford-upon-Avon RDA**

### **Notes to the Financial Statements Year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of Accounting**

The accounts have been prepared under the historical cost convention, and in accordance with the Companies Act 2006. Applicable United Kingdom Accounting Standards (United Kingdom Generally, Accepted Accounting Practice) and the Statement of Recommended Practice FRS102 have been followed in the preparation of these financial statements.

##### **Cash Flow Statement**

The committee have taken advantage of the option in Statement of Recommended Practice FRS 102 of not including a cash flow statement in the committee's report and financial statements on the grounds that the charity is small.

##### **Incoming Resources**

All Incoming resources are included when receivable.

##### **Fund Accounting**

The Revenue Reserve is Unrestricted and is expendable at the discretion of the committee in furtherance of the objects of the charity. The Committee intend that the Revenue Reserve should be maintained at a level sufficient to meet 3 years normal expenditure.

##### **Development Fund**

The Committee resolved to transfer legacies received in 2017/18 (£34,843) to this fund. This has funded a major project in 2018/19 which is beneficial to the riders and which could not be funded from normal income. The remainder of this reserve will fund costs related to the upkeep of this project and any other additional projects identified in the future

##### **Reserve for Uninsured Losses.**

The Committee resolved that the charity should cease to pay insurance premiums for non-routine Veterinary expenses, loss of animals and tack, and instead create a reserve against which these losses would be charged. There were uninsured losses of £(3,799) during the year and the fund presently has a reserve of £6,201.

The amount of the reserve is reviewed by the committee each year.

## Stratford-upon-Avon RDA

### Notes to the Financial Statements (cont'd) Year ended 31 March 2023

#### Resources Expended

Expenditure is recognised on an accruals basis as liabilities are incurred. Irrecoverable VAT is included as part of any expenditure incurred.

Cost of Generating Funds includes the cost of promoting the Charities Activities through the Web.

Charitable Expenditure includes all the costs incurred in delivering the charitable activities.

#### 2 Voluntary Income and legacies

	2023	2022
	£	£
49,220 Donations, Sponsorship, etc	44,054	
Legacies	0	1,000
Total	44,054	50,220

#### 3 Staff costs

The charity had no employees during the year.

Amounts paid to the Committee for travelling expenses amounted to £2,888 (2022 £2,819).

Members of the Committee are re-imbursed for pre-authorised expenditure incurred on items necessary for the Charitable Activities.

#### 4 Results of the Charity

The result for the year for Companies Act purposes was a Gross Income of £60,957 (2022 £60,180) and a Surplus of £21,376 (2022 £24,282).

#### 5 Debtors

	2023	2022
	£	£
Amount due from HMRC for Gift Aid	0	2,114
Amounts due and prepayments	350	0

**6 Creditors**

	Accruals
<b>1,680</b>	<b>750</b>

**Stratford-upon-Avon RDA****Notes to the Financial Statements (cont'd)  
Year ended 31 March 2023****7 Share Capital**

The Charity is incorporated under the Companies Act 2006 as a private company, limited by guarantee, and has no Share capital.

Each member has undertaken to contribute such amounts as may be required, not exceeding one pound, in the event of the Charity being wound up whilst he or she is still a member or within one year thereafter.

**8 Winding Up or Dissolution of the Charity**

If upon winding up or dissolution the Charity there remain any assets after the satisfaction of all debts and liabilities, the assets represented by the accumulation fund shall be transferred to some other charitable body or bodies having similar objects to this charity.

**STRATFORD-UPON-AVON RDA**

England & Wales - Charity number 1142590

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# Accounts

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Company No 07623057

Charity No 1142590

STRATFORD-UPON-AVON RDA

COMMITTEE REPORT

and

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

**Stratford-upon-Avon RDA**

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Statement of Responsibilities of Committee Members	7
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## **Stratford-upon-Avon RDA**

### **Company Information**

Company number

07623057 registered in England

Charity Number

1142590

Registered Office

87 Rugby Road  
Leamington Spa  
Warwickshire  
CV32 6DH

Members of the Committee

Karen Margaret Arnold  
Fiona Jane Blake  
David Irving  
Donna Elizabeth Jenkins (Chair)  
Jill Lesley Nelhams  
Martha Stainton  
Beryl Pauline Tomlinson

Independent Examiner

K A Sumner FCA

Bankers

HSBC plc  
13 Chapel Street  
Stratford-upon-Avon  
CV37 6ET

Coventry Building Society  
93 High Street  
Banbury  
OX16 5JE

## **Stratford-upon-Avon RDA**

### **Committee's Report for the Year Ended 31 March 2022**

#### **Structure Governance and Management**

The Charity is constituted as a Company limited by guarantee and was formed on 5 May 2011. On 1 April 2012 it became active. The members have no financial interest, other than a contingent liability of up to £1 each in the event that the Charity is unable to meet its financial obligations.

The Charity is governed by its Articles of Association. There are no restrictions on the way the Charity operates other than those imposed by general charity law.

New members of the Committee are appointed on the basis of their relevant skills and knowledge.

#### **Principal Objective and Activities**

The objects of the Charity are to promote the objects of the Riding for the Disabled Association incorporating Carriage Driving, a registered charity number 244108.

The main activity is to provide disabled people in the Warwickshire and Oxfordshire area with a means to ride at a level of their ability, choice and ambition.

Volunteers provide riding lessons, assistance to riders and do administration.

#### **Public Benefit**

The charity provides public benefit by delivering affordable riding opportunities for disabled people.

#### **The Committee and their interests**

The following held office during the year

Karen Margaret Arnold

Fiona Jane Blake

David Irving

Donna Elizabeth Jenkins (Chair)

Jill Lesley Nelhams

Martha Stainton

Beryl Pauline Tomlinson

Each member of the committee is also a member of the Company. No member of the committee had any financial or other beneficial interest in the Company at any time during the year.

## **Committee's Report for the Year Ended 31 March 2022 (cont'd)**

### **Achievements and Performance**

The main and continuing achievement is the provision of riding to disabled people to enable them to reach their potential in a safe environment, thereby helping their physical and mental health.

Volunteers and friends continue to organise fundraising events and promote rider sponsorship schemes to raise the necessary funds to ensure that the charity remains financially viable.

Riders during the year numbered 29 (2021 - 25) and the total number of rides and other associated activities, such as lead-reining, tack management and Tea with a Pony, was 750 (2021 – 159). The increase in rides and other associated activities, compared to prior year, reflects the gradual resumption of riding days during the year, following the lockdown periods that were experienced during the previous financial year. Riding activities are now returning to normality, and the plan is to take on new riders soon

### **Finance**

The policy of the Committee is to maintain a Reserve at least sufficient to meet 3 years future expenditure. In addition, there are two other specific Reserves:-

- Reserve to meet all uninsured losses - including non-routine veterinary costs, loss of tack and the loss of animals. This is in place of external insurance. This Reserve has been in place for a number of years. At the end of the 2021/22 financial year the balance is £8,408 – down £(1,592) from the prior year reflecting the non-routine veterinary costs incurred during the financial year
- Reserve to cover Development Expenditure. This Reserve was established in 2017/18 financial year (£34,893). Since that time this Reserve has funded the establishment of a new Classroom and all its associated ongoing operating costs, resulting in a Development Reserve balance at year-end 2021/22 of £4,241. This Reserve balance will continue to fund ongoing annual expenditures associated with the maintenance of the Classroom Building

During the year the total income was £60,180 (2021 £55,004), with expenditure of £35,898 (2021 £34,181). No transfers were made to the Development Reserve Fund (2021 £Nil), and the Reserve for Uninsured Losses (2021 £Nil). This results in a financial surplus/(deficit) of £24,282 (2021 £20,823 surplus). At 31 March 2022, the Revenue Reserve amounted to £160,191 (2021 £135,909).

In spite of the continuation of some restrictions in the early part of the year, Stratford RDA's Revenue Reserve saw further growth in 2021/22 as a result of a number of one-off donations generated from supporter fund raising initiatives, the partial return to riding activities and a main fundraising event.

Although normality will hopefully be restored soon in 2022/23, with a plan to restore all riding and associated activities, Stratford RDA will continue to monitor its potential income and expenditures. Based on an initial outlook for 2022/23, Stratford RDA may suffer a shortfall in the region of £(10,000). Due to the level of reserves held, the Trustees consider that the ongoing financial sustainability of the charity is secure with regard to it being a going concern.

Expenditures relating to non-routine Veterinary treatment totalled £(1,592) during the year. At March 31 2022, the Uninsured Loss provision amounted to £8,408 (2021 £10,000)

Expenditures relating to the operation of the Classroom facilities totalled £(1,103) during the year. At March 31 2022, the Development Reserve amounted to £4,241 (2021 £5,344)

There are no restrictions on the use of the Revenue Reserve.

During the year the charity received legacies of £1,000 (2021 Nil)

Full details are set out in the Financial Statements on pages 9 to 16.

On behalf of the Committee

D E Jenkins

## **Stratford-upon-Avon RDA**

### **Statement of the responsibilities of Committee Members**

The Companies Acts and the Charities Acts require the Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for the period ending on that date.

In preparing those financial statements the Committee is required to:

- Select suitable accounting policies and to apply them consistently;
- Observe the methods and principles in the Charities SORP FRS 102
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Committee are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each member of the Committee confirms that

- So far as the member of the committee is aware, there is no relevant information of which the independent examiner is unaware;
- And
- The committee member has taken all steps that he/she ought to have taken to make himself/herself aware of any information relevant to the independent examination and to establish that the charity's independent examiner is aware of that information.

The Committee are also responsible for the contents of the Committees report. The responsibility of the independent examiner in relation to the Committees report is limited to examining the report and ensuring that it is not inconsistent with the figures disclosed in the financial statement.

The accounts have been prepared in accordance with the provisions applicable to small companies.

Signed on behalf of the Committee

Donna E Jenkins (Chair)

David Irving (Treasurer)

## **Stratford-upon-Avon RDA**

### **Independent Examiners Report to the Members of Stratford-upon-Avon RDA**

I report on the financial statements of the charity for the year ended 31 March 2022 set out on pages 9 to 15.

#### **Respective responsibilities of the Committee and the Examiner**

The Committee are responsible for the preparation of the financial statements. The committee consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 but that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under the Companies Act and is eligible for independent examination, it is my responsibility to :

- Examine the financial statements under section 43 of the Charities Act 1993
- Follow the procedures laid down under the general directions given by the charity Commission (under section 43(7)(b) of the Act as amended; and
- State whether particular matters have come to my attention.

#### **Basis of Independent examiners statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the committee, concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to such matters set out in the statement below.

#### **Independent Examiners Statement**

##### **In connection with my examination, no matter has come to my attention:**

- 1 which gives me reasonable cause to believe that, in a material respect, the requirements:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - o to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

K A Sumner FCA  
Independent Examiner

**Stratford-upon Avon RDA  
Statement of Financial Activities  
Year ended 31 March 2022**

<b>REVENUE RESERVE</b>	Total Funds	
	2022	2021
	£	£
<b>Income</b>		
Donations, Legacies & Sponsors	50,220	50,367
Rider-Related Events	6,370	925
Fund Raising Events	1,106	175
Gift Aid	2,375	3,347
Total Income Before Interest	60,071	54,813
Interest on Bank & Building Society Deposits	109	191
<b>Total Income</b>	60,180	55,004
<b>Expenditure</b>		
Charitable activities	34,775	33,641
Rider-Related Events	676	270
Fund Raising Events	105	0
Admin Costs	342	270
<b>Total Expenditure</b>	35,898	34,181
<b>Transfer to Reserve for Uninsured losses</b>	0	0
<b>Transfer to Development Fund</b>	0	0
<b>Net Surplus/(Deficit) for Year</b>	24,282	20,823
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	24,282	20,823
Funds Brought Forward	135,909	115,086
<b>TOTAL FUNDS Carried Forward</b>	160,191	135,909

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

-----

The notes on pages 13 to 15 form an integral part of these statements.

**Stratford-upon Avon RDA  
Statement of Financial Activities  
Year ended 31 March 2022**

	Total Funds	
	2022	2021
	£	£
<b>DEVELOPMENT RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	0	0
<b>Total Income</b>	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Classroom associated expenditures	1,103	1,371
<b>Total Expenditure</b>	<u>1,103</u>	<u>1,371</u>
<b>Net Surplus/(Deficit) for Year</b>	<u>(1,103)</u>	<u>(1,371)</u>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	(1,103)	(1,371)
Funds Brought Forward	5,344	6,715
<b>TOTAL FUNDS Carried Forward</b>	<u>4,241</u>	<u>5,344</u>
<b>UNINSURED LOSSES RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	0	0
<b>Total Income</b>	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Costs related to Uninsured Items	1,592	0
<b>Total Expenditure</b>	<u>1,592</u>	<u>0</u>
<b>Net Surplus/(Deficit) for Year</b>	<u>(1,592)</u>	<u>0</u>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	(1,592)	0
Funds Brought Forward	10,000	10,000
<b>TOTAL FUNDS Carried Forward</b>	<u>8,408</u>	<u>10,000</u>

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon Avon RDA  
Statement of Financial Activities  
Balance Sheet at 31 March 2022**

	2022	2021
	£	£
<b>Current Assets</b>		
Debtors and Prepayments	315	150
Cash	173,275	152,853
<b>Total Current Assets</b>	<u>173,590</u>	<u>153,003</u>
<b>Current Liabilities</b>		
Accruals	750	1,750
<b>TOTAL Net Assets (Current Assets less Current Liabilities)</b>	<u>172,840</u>	<u>151,253</u>
<b>The Funds of the Charity :</b>		
<b>Revenue Reserve</b>	160,191	135,909
<b>Development Reserve Fund</b>	4,241	5,344
<b>Reserve for Uninsured Losses</b>	8,408	10,000
<b>TOTAL</b>	<u>172,840</u>	<u>151,253</u>

The Financial Statements were approved by the Committee on 29 April 2022 and signed on their behalf by:

Donna E Jenkins (Chair)

David Irving (Treasurer)

Members of the Committee

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The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon-Avon RDA**

**ACCOUNT SUMMARY**

	Year-Ended March 31									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
	£	£	£	£	£	£	£	£	£	£
<b>INCOME STATEMENT</b>										
Incoming Resources										
From Generating Funds										
Voluntary Income	60,071	54,813	55,832	47,577	75,026	42,396	36,741	46,225	53,149	37,536
Interest on Savings Account	109	191	875	723	347	264	252	263	258	192
<b>Total Incoming Resources</b>	<b>60,180</b>	<b>55,004</b>	<b>56,707</b>	<b>48,300</b>	<b>75,373</b>	<b>42,661</b>	<b>36,993</b>	<b>46,488</b>	<b>53,407</b>	<b>37,728</b>
Resources Expended										
Cost of Generating Funds	342	91	66	90	78	1,070	74	2,140	75	1,798
Cost of Charitable Activities	35,556	34,090	36,194	47,096	44,212	38,615	35,528	48,656	33,936	22,180
<b>Total Resources Expended</b>	<b>35,898</b>	<b>34,181</b>	<b>36,260</b>	<b>47,186</b>	<b>44,290</b>	<b>39,685</b>	<b>35,602</b>	<b>50,796</b>	<b>34,011</b>	<b>23,978</b>
<b>Net Incoming Resources Before Transfer</b>	<b>24,282</b>	<b>20,823</b>	<b>20,447</b>	<b>1,114</b>	<b>31,083</b>	<b>2,976</b>	<b>1,391</b>	<b>(4,308)</b>	<b>19,396</b>	<b>13,750</b>
Transfer to Reserve for Uninsured Losses	0	0	0	0	0	880	2,355	2,355	2,355	2,055
Transfer to Development Reserve	0	0	0	0	34,843	0	0	0	0	0
<b>Net Incoming Resources for Year</b>	<b>24,282</b>	<b>20,823</b>	<b>20,447</b>	<b>1,114</b>	<b>(3,760)</b>	<b>2,096</b>	<b>(964)</b>	<b>(6,663)</b>	<b>17,041</b>	<b>11,695</b>
<b>BALANCE SHEET</b>										
Current Assets										
Debtors	0	0	500	232	264	429	3,827	1,263	1,032	1,340
Prepayments	315	150	150	220	3,268	2,300	0	1,950	100	0
HMRC	0	0	0	2,024	1,735	2,073	0	0	0	0
Cash	173,275	152,853	132,026	111,010	133,227	103,483	100,482	99,705	106,094	86,490
<b>Total Current Assets</b>	<b>173,590</b>	<b>153,003</b>	<b>132,676</b>	<b>113,486</b>	<b>138,493</b>	<b>108,285</b>	<b>104,309</b>	<b>102,918</b>	<b>107,226</b>	<b>87,830</b>
Current Liabilities										
Accruals	750	1,750	875	375	125	1,000	0	0	0	0
<b>Total Current Liabilities</b>	<b>750</b>	<b>1,750</b>	<b>875</b>	<b>375</b>	<b>125</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NET ASSETS</b>	<b>172,840</b>	<b>151,253</b>	<b>131,801</b>	<b>113,111</b>	<b>138,368</b>	<b>107,285</b>	<b>104,309</b>	<b>102,918</b>	<b>107,226</b>	<b>87,830</b>
Reserves										
Funds Bought Forward	135,909	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775	74,080
Surplus/(Deficit) for Period	24,282	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
<b>Total Operating Reserves</b>	<b>160,191</b>	<b>135,909</b>	<b>115,086</b>	<b>94,639</b>	<b>93,525</b>	<b>97,285</b>	<b>95,189</b>	<b>96,153</b>	<b>102,816</b>	<b>85,775</b>
Development Reserves	4,241	5,344	6,715	8,472	34,843	0	0	0	0	0
Unsure Losses Reserves	8,408	10,000	10,000	10,000	10,000	10,000	9,120	6,765	4,410	2,055
<b>TOTAL RESERVES</b>	<b>172,840</b>	<b>151,253</b>	<b>131,801</b>	<b>113,111</b>	<b>138,368</b>	<b>107,285</b>	<b>104,309</b>	<b>102,918</b>	<b>107,226</b>	<b>87,830</b>
Memo: Operating Reserve:Expenditures	4.5	4.0	3.2	2.0	2.1	2.5	2.7	2.0	3.0	3.9

**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Year ended 31 March 2022**

The Committee are satisfied that for the year ended 31 March 2022 the Charity was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime and in accordance with the Statement of Recommended Practice FRS 102.

Approved by the Committee

D E Jenkins

David Irving

Members of the Committee

The notes on pages 14 to 16 form an integral part of these statements.

**1 Accounting policies**

**Basis of Accounting**

The accounts have been prepared under the historical cost convention, and in accordance with the Companies Act 2006. Applicable United Kingdom Accounting Standards (United Kingdom Generally, Accepted Accounting Practice) and the Statement of Recommended Practice FRS102 have been followed in the preparation of these financial statements.

**Cash Flow Statement**

The committee have taken advantage of the option in Statement of Recommended Practice FRS 102 of not including a cash flow statement in the committee's report and financial statements on the grounds that the charity is small.

**Incoming Resources**

All Incoming resources are included when receivable.

**Fund Accounting**

The Revenue Reserve is Unrestricted and is expendable at the discretion of the committee in furtherance of the objects of the charity. The Committee intend that the Revenue Reserve should be maintained at a level sufficient to meet 3 years normal expenditure.

**Development Fund**

The Committee resolved to transfer legacies received in 2017/18 (£34,843) to this fund. This has funded a major project in 2018/19 which is beneficial to the riders and which could not be funded from normal income. The remainder of this reserve will fund costs related to the upkeep of this project and any other additional projects identified in the future

**Reserve for Uninsured Losses.**

The Committee resolved that the charity should cease to pay insurance premiums for non-routine Veterinary expenses, loss of animals and tack, and instead create a reserve against which these losses would be charged. There were uninsured losses of £(1,592) during the year and the fund presently has a reserve of £8,408.

The amount of the reserve is reviewed by the committee each year.

## Stratford-upon-Avon RDA

### Notes to the Financial Statements (cont'd)

Year ended 31 March 2022

#### Resources Expended

Expenditure is recognised on an accruals basis as liabilities are incurred. Irrecoverable VAT is included as part of any expenditure incurred.

Cost of Generating Funds includes the cost of promoting the Charities Activities through the Web.

Charitable Expenditure includes all the costs incurred in delivering the charitable activities.

#### 2 Voluntary Income and legacies

	2022	2021
	£	£
Donations, Sponsorship, etc	49,220	50,367
Legacies	1,000	0
Total	50,220	50,367

#### 3 Staff costs

The charity had no employees during the year.

Amounts paid to the Committee for travelling expenses amounted to £2,819 (2021 £1,645).

Members of the Committee are re-imbursed for pre-authorized expenditure incurred on items necessary for the Charitable Activities.

#### 4 Results of the Charity

The result for the year for Companies Act purposes was a Gross Income of £60,180 (2021 £55,004) and a Surplus of £24,282 (2021 £20,823).

#### 5 Debtors

	2022	2021
	£	£
Amount due from HMRC for Gift Aid	0	0
Amounts due and prepayments	315	150
	<b>315</b>	<b>150</b>

#### 6 Creditors

Accruals	<b>750</b>	<b>1,750</b>
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**Notes to the Financial Statements (cont'd)**  
**Year ended 31 March 2022**

**7 Share Capital**

The Charity is incorporated under the Companies Act 2006 as a private company, limited by guarantee, and has no Share capital.

Each member has undertaken to contribute such amounts as may be required, not exceeding one pound, in the event of the Charity being wound up whilst he or she is still a member or within one year thereafter.

**8 Winding Up or Dissolution of the Charity**

If upon winding up or dissolution the Charity there remain any assets after the satisfaction of all debts and liabilities, the assets represented by the accumulation fund shall be transferred to some other charitable body or bodies having similar objects to this charity.

**STRATFORD-UPON-AVON RDA**

England & Wales - Charity number 1142590

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# Accounts

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Company No O7623057

Charity No 1142590

STRATFORD-UPON-AVON RDA

COMMITTEE REPORT

and

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

## **Stratford-upon-Avon RDA**

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## **Stratford-upon-Avon RDA**

### **Company Information**

Company number

7623057 registered in England

Charity Number

1142590

Registered Office

87 Rugby Road  
Leamington Spa  
Warwickshire  
CV32 6DH

Members of the Committee

Karen Margaret Arnold  
Fiona Jane Blake  
David Irving  
Donna Elizabeth Jenkins (Chair)  
Jill Lesley Nelhams  
Martha Stainton  
Beryl Pauline Tomlinson

Independent Examiner

K A Sumner FCA

Bankers

HSBC plc  
13 Chapel Street  
Stratford-upon-Avon  
CV37 6ET

Coventry Building Society  
93 High Street  
Banbury  
OX16 5JE

## **Stratford-upon- Avon RDA**

### **Committee's Report for the Year Ended 31 March 2021**

#### **Structure Governance and Management**

The Charity is constituted as a Company limited by guarantee and was formed on 5 May 2011. On 1 April 2012 it became active. The members have no financial interest, other than a contingent liability of up to £1 each in the event that the Charity is unable to meet its financial obligations.

The Charity is governed by its Articles of Association. There are no restrictions on the way the Charity operates other than those imposed by general charity law.

New members of the Committee are appointed on the basis of their relevant skills and knowledge.

#### **Principal Objective and Activities**

The objects of the Charity are to promote the objects of the Riding for the Disabled Association incorporating Carriage Driving, a registered charity number 244108.

The main activity is to provide disabled people in the Warwickshire and Oxfordshire area with a means to ride at a level of their ability, choice and ambition.

Volunteers provide riding lessons, assistance to riders and do administration.

#### **Public Benefit**

The charity provides public benefit by delivering affordable riding opportunities for disabled people.

#### **The Committee and their interests**

The following held office during the year

Karen Margaret Arnold

Fiona Jane Blake

David Irving

Donna Elizabeth Jenkins (Chair)

Jill Lesley Nelhams

Martha Stainton

Beryl Pauline Tomlinson

Each member of the committee is also a member of the Company. No member of the committee had any financial or other beneficial interest in the Company at any time during the year.

## **Stratford-upon-Avon RDA**

### **Committee's Report for the Year Ended 31 March 2021 (cont'd)**

#### **Achievements and Performance**

The main and continuing achievement is the provision of riding to disabled people to enable them to reach their potential in a safe environment, thereby helping their physical and mental health.

Volunteers and friends continue to organise fundraising events and promote rider sponsorship schemes to raise the necessary funds to ensure that the charity remains financially viable.

Riders during the year numbered 25 (2020 - 44) and the total number of rides and other associated activities, such as lead-reining and tack management, was 159 (2020 – 1,112). The reduction in rides and other associated activities, compared to prior year, reflects the loss of riding days from March 15 2020 when Stratford RDA riding was suspended due to the impact of COVID-19, with opportunities for riding days remaining limited during the year to March 31 2021.

#### **Finance**

The policy of the Committee is to maintain a Reserve at least sufficient to meet 3 years future expenditure. In addition, there are two other specific Reserves:-

- Reserve to meet all uninsured losses - including non-routine veterinary costs, loss of tack and the loss of animals. This is in place of external insurance. This Reserve has been in place for a number of years. At the end of the 2020/21 financial year the balance is £10,000 – unchanged from the prior year
- Reserve to cover Development Expenditure. This Reserve was established in 2017/18 financial year (£34,893). Since that time this Reserve has funded the establishment of a new Classroom and all its associated ongoing operating costs, resulting in a Development Reserve balance at year-end 2020/21 of £5,344. This Reserve balance will continue to fund ongoing annual expenditures associated with the maintenance of the Classroom Building

During the year the total income was £55,004 (2020 £56,708), with expenditure of £34,181 (2020 £36,260). No transfers were made to the Development Reserve Fund (2020 £Nil), and the Reserve for Uninsured Losses (2020 £Nil). This results in a financial surplus/(deficit) of £20,823 (2020 £20,447 surplus). At 31 March 2021, the Revenue Reserve amounted to £135,909 (2020 £115,086).

Total income for 2020/21 included a number of one-off donations generated from supporter fund raising initiatives (£16,678) with no restrictions on its use. There was no opportunity to generate funds through a main fundraising event in 2020/21. For 2021/22, further potential fundraising events are presently under review.

2020/21 proved to be a challenging year as a result of the worldwide COVID-19 pandemic. However due to the initiatives of a number of Stratford RDA supporters, and the generosity of the support provided, Stratford RDA ended the year with record high reserves. Although normality will hopefully be restored soon in 2021/22, Stratford RDA will continue to monitor its potential income and expenditures. Based on an initial outlook for 2021/22, Stratford RDA may suffer a shortfall in the region of £(10,000). Due to the

level of reserves held, the Trustees consider that the ongoing financial sustainability of the charity is secure with regard to being a going concern.

Expenditures relating to the operation of the Classroom facilities totalled £(1,371) during the year. At March 31 2021, the Development Reserve amounted to £5,344 (2020 £6,715)

There are no restrictions on the use of the Revenue Reserve.

During the year the charity received no legacies (2020 Nil)

Full details are set out in the Financial Statements on pages 9 to 16.

On behalf of the Committee

D E Jenkins

## **Stratford-upon-Avon RDA**

### **Statement of the responsibilities of Committee Members**

The Companies Acts and the Charities Acts require the Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit for the period ending on that date.

In preparing those financial statements the Committee is required to:

- Select suitable accounting policies and to apply them consistently;
- Observe the methods and principles in the Charities SORP FRS 102
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Committee are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each member of the Committee confirms that

- So far as the member of the committee is aware, there is no relevant information of which the independent examiner is unaware;
- And
- The committee member has taken all steps that he/she ought to have taken to make himself/herself aware of any information relevant to the independent examination and to establish that the charity's independent examiner is aware of that information.

The Committee are also responsible for the contents of the Committees report. The responsibility of the independent examiner in relation to the Committees report is limited to examining the report and ensuring that it is not inconsistent with the figures disclosed in the financial statement.

The accounts have been prepared in accordance with the provisions applicable to small companies.

Signed on behalf of the Committee

Donna E Jenkins (Chair)

David Irving (Treasurer)

## **Stratford-upon- Avon RDA**

### **Independent Examiners Report to the Members of Stratford-upon-Avon RDA**

I report on the financial statements of the charity for the year ended 31 March 2021 set out on pages 9 to 15.

#### **Respective responsibilities of the Committee and the Examiner**

The Committee are responsible for the preparation of the financial statements. The committee consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 but that an independent examination is required.

Having satisfied myself that the charity is not subject to an audit under the Companies Act and is eligible for independent examination, it is my responsibility to :

- Examine the financial statements under section 43 of the Charities Act 1993
- Follow the procedures laid down under the general directions given by the charity Commission (under section 43(7)(b) of the Act as amended; and
- State whether particular matters have come to my attention.

#### **Basis of Independent examiners statement**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the committee, concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to such matters set out in the statement below.

#### **Independent Examiners Statement**

##### **In connection with my examination, no matter has come to my attention:**

- 1 which gives me reasonable cause to believe that, in a material respect, the requirements:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - o to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

K A Sumner FCA  
Independent Examiner

**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

<b>REVENUE RESERVE</b>	Total Funds	
	2021	2020
	£	£
<b>Income</b>		
Voluntary Income and Legacies	32,995	34,966
One-Time Significant Don's	21,818	20,000
2020 Bingo Event	0	866
Total Income Before Interest	54,813	55,833
Interest on Building Society Deposit	191	875
<b>Total Income</b>	55,004	56,708
<b>Expenditure</b>		
Charitable activities	34,090	36,063
2020 Bingo Event	0	131
Web-Site Costs	91	66
<b>Net Income Before Transfer</b>	34,181	36,260
<b>Transfer to Reserve for Uninsured losses</b>	0	0
<b>Transfer to Development Fund</b>	0	0
<b>Net Surplus/(Deficit) for Year</b>	20,823	20,447
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	20,823	20,447
Funds Brought Forward	115,086	94,639
<b>TOTAL FUNDS Carried Forward</b>	135,909	115,086

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

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The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

	Total Funds	
	2021	2020
	£	£
<b>DEVELOPMENT RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	0	0
<b>Total Income</b>	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Classroom associated expenditures	1,371	1,756
<b>Total Expenditure</b>	<u>1,371</u>	<u>1,756</u>
<b>Net Surplus/(Deficit) for Year</b>	<u>(1,371)</u>	<u>(1,756)</u>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	(1,371)	(1,756)
Funds Brought Forward	6,715	8,472
<b>TOTAL FUNDS Carried Forward</b>	<u>5,344</u>	<u>6,715</u>
<b>UNINSURED LOSSES RESERVE</b>		
<b>Income</b>		
Transfer from Revenue Reserve	0	0
<b>Total Income</b>	<u>0</u>	<u>0</u>
<b>Expenditure</b>		
Costs related to Uninsured Items	0	0
<b>Total Expenditure</b>	<u>0</u>	<u>0</u>
<b>Net Surplus/(Deficit) for Year</b>	<u>0</u>	<u>0</u>
<b>Reconciliation of Funds</b>		
Net Surplus/(Deficit) for Year	0	0
Funds Brought Forward	10,000	10,000
<b>TOTAL FUNDS Carried Forward</b>	<u>10,000</u>	<u>10,000</u>

All Funds are unrestricted and relate to continuing activities. There are no restricted Funds.

The Statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

-----  
The notes on pages 14 to 16 form an integral part of these statements.

**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Balance Sheet at 31 March 2021**

	2021	2020
	£	£
<b>Current Assets</b>		
Debtors and Prepayments	150	650
Cash	152,853	132,026
<b>Total Current Assets</b>	<u>153,003</u>	<u>132,676</u>
<b>Current Liabilities</b>		
Accruals	1,750	875
<b>TOTAL Net Assets (Current Assets less Current Liabilities)</b>	<u>151,253</u>	<u>131,801</u>
<b>The Funds of the Charity :</b>		
Revenue Reserve	135,909	115,086
Development Reserve Fund	5,344	6,715
Reserve for Uninsured Losses	10,000	10,000
<b>TOTAL</b>	<u>151,253</u>	<u>131,801</u>

The Financial Statements were approved by the Committee on 16 April 2021 and signed on their behalf by:

Donna E Jenkins (Chair)

David Irving (Treasurer)

Members of the Committee

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The notes on pages 14 to 16 form an integral part of these statements.

Stratford-upon Avon RDA									
Statement of Financial Activities									
Account History									
	Year-Ended March 31								
	2021	2020	2019	2018	2017	2016	2015	2014	2013
	£	£	£	£	£	£	£	£	£
<b>INCOME STATEMENT</b>									
Incoming Resources									
From Generating Funds									
Voluntary Income	54,813	55,832	47,577	75,026	42,396	36,741	46,225	53,149	37,536
Interest on Savings Account	191	875	723	347	264	252	263	258	192
Total Incoming Resources	55,004	56,707	48,300	75,373	42,661	36,993	46,488	53,407	37,728
Resources Expended									
Cost of Generating Funds	91	66	90	78	1,070	74	2,140	75	1,798
Cost of Charitable Activities	34,090	36,194	47,096	44,212	38,615	35,528	48,656	33,936	22,180
Total Resources Expended	34,181	36,260	47,186	44,290	39,685	35,602	50,796	34,011	23,978
Net Incoming Resources Before Transfer	20,823	20,447	1,114	31,083	2,976	1,391	(4,308)	19,396	13,750
Transfer to Reserve for Uninsured Losses	0	0	0	0	880	2,355	2,355	2,355	2,055
Transfer to Development Reserve	0	0	0	34,843	0	0	0	0	0
Net Incoming Resources for Year	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
<b>BALANCE SHEET</b>									
Current Assets									
Debtors	0	500	232	264	429	3,827	1,263	1,032	1,340
Prepayments	150	150	220	3,268	2,300	0	1,950	100	0
HMRC	0	0	2,024	1,735	2,073	0	0	0	0
Cash	152,853	132,026	111,010	133,227	103,483	100,482	99,705	106,094	86,490
Total Current Assets	153,003	132,676	113,486	138,493	108,285	104,309	102,918	107,226	87,830
Current Liabilities									
Accruals	1,750	875	375	125	1,000	0	0	0	0
Total Current Liabilities	1,750	875	375	125	1,000	0	0	0	0
TOTAL NET ASSETS	151,253	131,801	113,111	138,368	107,285	104,309	102,918	107,226	87,830
Reserves									
Funds Bought Forward	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775	74,080
Surplus/(Deficit) for Period	20,823	20,447	1,114	(3,760)	2,096	(964)	(6,663)	17,041	11,695
Total Operating Reserves	135,909	115,086	94,639	93,525	97,285	95,189	96,153	102,816	85,775
Development Reserves	5,344	6,715	8,472	34,843	0	0	0	0	0
Unsure Losses Reserves	10,000	10,000	10,000	10,000	10,000	9,120	6,765	4,410	2,055
TOTAL RESERVES	151,253	131,801	113,111	138,368	107,285	104,309	102,918	107,226	87,830
Memo: Operating Reserve:Expenditures	4.0	3.2	2.0	2.1	2.5	2.7	2.0	3.0	3.9
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The notes on pages 14 to 16 form an integral part of these statements.									

**Stratford-upon Avon RDA**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

The Committee are satisfied that for the year ended 31 March 2021 the Charity was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small company's regime and in accordance with the Statement of Recommended Practice FRS 102.

Approved by the Committee

D E Jenkins

David Irving

Members of the Committee

The notes on pages 14 to 16 form an integral part of these statements.

**1 Accounting policies**

**Basis of Accounting**

The accounts have been prepared under the historical cost convention, and in accordance with the Companies Act 2006. Applicable United Kingdom Accounting Standards (United Kingdom Generally, Accepted Accounting Practice) and the Statement of Recommended Practice FRS102 have been followed in the preparation of these financial statements.

**Cash Flow Statement**

The committee have taken advantage of the option in Statement of Recommended Practice FRS 102 of not including a cash flow statement in the committee's report and financial statements on the grounds that the charity is small.

**Incoming Resources**

All Incoming resources are included when receivable.

**Fund Accounting**

The Revenue Reserve is Unrestricted and is expendable at the discretion of the committee in furtherance of the objects of the charity. The Committee intend that the Revenue Reserve should be maintained at a level sufficient to meet 3 years normal expenditure.

**Development Fund**

The Committee resolved to transfer legacies received in 2017/18 (£34,843) to this fund. This has funded a major project in 2018/19 which is beneficial to the riders and which could not be funded from normal income. The remainder of this reserve will fund costs related to the upkeep of this project and any other additional projects identified in the future

**Reserve for Uninsured Losses.**

The Committee resolved that the charity should cease to pay insurance premiums for non-routine Veterinary expenses, loss of animals and tack, and instead create a reserve against which these losses would be charged. There were no uninsured losses during the year and the fund is maintained at £10,000.

The amount of the reserve is reviewed by the committee each year.

## Stratford-upon-Avon RDA

### Notes to the Financial Statements (cont'd)

Year ended 31 March 2021

#### Resources Expended

Expenditure is recognised on an accruals basis as liabilities are incurred. Irrecoverable VAT is included as part of any expenditure incurred.

Cost of Generating Funds is the cost of promoting the Charities Activities through the Web.

Charitable Expenditure includes all the costs incurred in delivering the charitable activities.

#### 2 Voluntary Income and legacies

	2021	2020
	£	£
Donations, Sponsorship, etc	54,813	55,833
Legacies	0	0
Total	54,813	55,833

#### 3 Staff costs

The charity had no employees during the year.

Amounts paid to the Committee for travelling expenses amounted to £1,645 (2020 £3,275).

Members of the Committee are re-imbursed for pre-authorised expenditure incurred on items necessary for the Charitable Activities.

#### 4 Results of the Charity

The result for the year for Companies Act purposes was a Gross Income of £55,004 (2020 £56,708) and a Surplus of £20,823 (2019 £20,447).

#### 5 Debtors

	2021	2020
	£	£
Amount due from HMRC for Gift Aid	0	0
Amounts due and prepayments	150	650
	<b>150</b>	<b>650</b>

#### 6 Creditors

Accruals	<b>1,750</b>	<b>875</b>
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**Notes to the Financial Statements (cont'd)**  
**Year ended 31 March 2021**

**7 Share Capital**

The Charity is incorporated under the Companies Act 2006 as a private company, limited by guarantee, and has no Share capital.

Each member has undertaken to contribute such amounts as may be required, not exceeding one pound, in the event of the Charity being wound up whilst he or she is still a member or within one year thereafter.

**8 Winding Up or Dissolution of the Charity**

If upon winding up or dissolution the Charity there remain any assets after the satisfaction of all debts and liabilities, the assets represented by the accumulation fund shall be transferred to some other charitable body or bodies having similar objects to this charity.