

Snydale RDA

Charity number 1165459

A company limited by guarantee number 9306231

Annual Report and Financial Statements for the year ended 30 November 2022



West Yorkshire Community Accounting Service

Annual Report and Financial Statements
for the year ended 30 November 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Snydale RDA

Trustees' report for the year ended 30 November 2022

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

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

| Name | Position | Dates |
|---|-------------------|---------------------------------|
| Karen Bullock | Vice Chair | |
| Paula Griffiths | Treasurer | |
| Karen Horsfall | | Appointed 30 January 2023 |
| Beverley Hunter | | Resigned 1 January 2023 |
| Laura McNally | | |
| Ian Megretton | | |
| Lisa Nicholson | | |
| Brian Oselton | | |
| Barbara Ross | Secretary | |
| Donald Ross | Chair | |
| Charity number | 1165459 | Registered in England and Wales |
| Company number | 9306231 | Registered in England and Wales |
| Registered and principal address | Bankers | |
| 41 Main Street | Virgin Money | |
| Monk Fryston | 81 Carlton Street | |
| Leeds | Castleford | |
| LS25 5EG | WF10 1BW | |

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 11 November 2014, and registered as a charity on 8 February 2016. It is governed by a memorandum and articles of association, as amended on 17 December 2015 and 26 January 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

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

Snydale RDA

Trustees' report (continued) for the year ended 30 November 2022

Objectives and activities

The charity's objects

To promote the objects of the 'Riding for the Disabled Association incorporating Carriage Driving' (a charity registered under charity number 244108, 'RDA') by providing disabled people with the opportunity to ride and/or to carriage drive to benefit their health and wellbeing in the West Yorkshire area.

The charity's main activities

We have continued to provide riding and carriage sessions to the community for adults and children.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need by reason of disability.

Achievements and performance

We are still recovering from the lockdowns. This year we have started helping a small mental health group.

It had been a quiet year with minimal fundraising events mainly due to Covid restrictions, helper not having sufficient free time and having to cancel a ball at the Golf Club. We had decided to give the 'Party in the Park' a miss and the field has now been sown with flowers so a similar event may now be out of the question. The usual Easter and Summer Clubs were held and seemed to be enjoyed by all who attended.

We have received a lot of help from our volunteers and have welcomed few new ones.

Claire is now a qualified RDA Carriage Driving Coach and this has helped the group develop the carriage driving section.

Weight restrictions have been made with our horses and ponies, this is mainly to age, recurrent medical issues etc. In view of this we are currently looking for a 15- hand + gelding to enable some of our larger riders to continue. The horse passports have been updated and registered.

Financial review

The net income for the year was £1,841, including net income of £4,138 on unrestricted funds and net expenditure of £2,297 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £70,459.

The Trustees have not yet developed a reserves policy but continue to monitor the level of the charity's free reserves against operational running costs on a regular basis.

Snydale RDA

Trustees' report (continued) for the year ended 30 November 2022

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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

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

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

approved by the board of trustees on 21/8/2023

Barbara Ross (Trustee)

Snydale RDA

Independent examiner's report to the trustees of Snydale RDA

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 November 2022, which are set out on pages 6 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Alan Dodd FCCA

21/8/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Snydale RDA

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 November 2022

| | Notes | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grants and donations | (2) | 3,448 | - | 3,448 | 2,892 |
| Fees received | | 51,369 | - | 51,369 | 50,227 |
| Fundraising | | 2,175 | - | 2,175 | 384 |
| Total income | | <u>56,992</u> | <u>-</u> | <u>56,992</u> | <u>53,503</u> |
| Expenditure on: | | | | | |
| Instructor fees | | 9,430 | - | 9,430 | 6,120 |
| Training | | - | - | - | 593 |
| Miscellaneous expenditure | | 1,027 | - | 1,027 | 3,767 |
| Tack | | 670 | - | 670 | 2,069 |
| Blacksmith | | 1,055 | - | 1,055 | 1,290 |
| Rent, livery and schooling fees | | 23,741 | - | 23,741 | 17,753 |
| Feeds and supplements | | 1,872 | - | 1,872 | 871 |
| Veterinary fees and costs | | 1,392 | - | 1,392 | 1,205 |
| RDA championship | | 48 | - | 48 | 196 |
| Horse condition | | 1,057 | - | 1,057 | 1,096 |
| Health and safety | | - | - | - | 92 |
| Internet | | 181 | - | 181 | 166 |
| Repairs and renewals | | 2,549 | - | 2,549 | 56 |
| Insurances | | 997 | - | 997 | 1,336 |
| Clipping and bedding | | - | - | - | 280 |
| Independent examination | | 750 | - | 750 | 1,633 |
| Professional fees | | 375 | - | 375 | - |
| Depreciation | | 7,247 | 2,297 | 9,544 | 8,830 |
| Bank charges | | 174 | - | 174 | - |
| Fundraising costs | | 289 | - | 289 | - |
| Total expenditure | | <u>52,854</u> | <u>2,297</u> | <u>55,151</u> | <u>47,353</u> |
| Net income / (expenditure) | | <u>4,138</u> | <u>(2,297)</u> | <u>1,841</u> | <u>6,150</u> |
| Fund balances brought forward | | <u>78,742</u> | <u>2,504</u> | <u>81,246</u> | <u>75,096</u> |
| Fund balances carried forward | (3) | <u>82,880</u> | <u>207</u> | <u>83,087</u> | <u>81,246</u> |

All incoming resources and resources expended derive from continuing activities.

Snydale RDA
Balance sheet
as at 30 November 2022

| | 2022 | 2022 | 2022 | 2021 |
|--|---------------|------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (4) 12,421 | 207 | 12,628 | 15,672 |
| Total fixed assets | <u>12,421</u> | <u>207</u> | <u>12,628</u> | <u>15,672</u> |
| Current assets | | | | |
| Prepayments | 5,588 | - | 5,588 | 5,103 |
| Cash at bank | <u>67,051</u> | <u>-</u> | <u>67,051</u> | <u>62,521</u> |
| Total current assets | <u>72,639</u> | <u>-</u> | <u>72,639</u> | <u>67,624</u> |
| Current liabilities: | | | | |
| amounts falling due within one year | | | | |
| Creditors and accruals | (5) 2,180 | - | 2,180 | 2,050 |
| Total current liabilities | <u>2,180</u> | <u>-</u> | <u>2,180</u> | <u>2,050</u> |
| Net current assets / (liabilities) | <u>70,459</u> | <u>-</u> | <u>70,459</u> | <u>65,574</u> |
| Net assets | <u>82,880</u> | <u>207</u> | <u>83,087</u> | <u>81,246</u> |
| Funds | | | | |
| Unrestricted funds | 82,880 | - | 82,880 | 78,742 |
| Restricted funds | <u>-</u> | <u>207</u> | <u>207</u> | <u>2,504</u> |
| Total funds | <u>82,880</u> | <u>207</u> | <u>83,087</u> | <u>81,246</u> |

For the year ending 30 November 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 21/8/2023

Barbara Ross (Trustee)

Snydale RDA

Notes to the accounts

for the year ended 30 November 2022

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Fixtures and fittings: over 10 years

Equipment: over 5 years

Horses: over 5 years

Fund accounting

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

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

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

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Notes to the accounts continued

for the year ended 30 November 2022

2 Grants and donations

| | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Wakefield Council | - | - | - | 2,500 |
| Other donations | 3,448 | - | 3,448 | 392 |
| | <u>3,448</u> | <u>-</u> | <u>3,448</u> | <u>2,892</u> |

3 Restricted funds

| | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|------------------|------------------|---------------|---------------|----------------|------------------|
| National Lottery | 270 | - | 63 | - | 207 |
| People's Project | 2,234 | - | 2,234 | - | - |
| | <u>2,504</u> | <u>-</u> | <u>2,297</u> | <u>-</u> | <u>207</u> |

Fund name

National Lottery
People's Project

Purpose of restriction

For the promotion and development of the charity.

Healing through Horses - To provide therapeutic riding sessions for people with additional learning needs, mental health issues and disabilities.

4 Tangible assets

| | Horses £ | Equipment £ | Fixtures and fittings £ | Total £ |
|-----------------------|---------------|----------------|-------------------------------|---------------|
| Cost | | | | |
| At 1 December 2021 | 12,500 | 34,133 | 4,206 | 50,839 |
| Additions | - | - | 6,500 | 6,500 |
| At 30 November 2022 | <u>12,500</u> | <u>34,133</u> | <u>10,706</u> | <u>57,339</u> |
| Depreciation | | | | |
| At 1 December 2021 | 7,300 | 25,981 | 1,886 | 35,167 |
| Charge for year | 2,500 | 5,995 | 1,049 | 9,544 |
| At 30 November 2022 | <u>9,800</u> | <u>31,976</u> | <u>2,935</u> | <u>44,711</u> |
| Net book value | | | | |
| At 30 November 2022 | <u>2,700</u> | <u>2,157</u> | <u>7,771</u> | <u>12,628</u> |
| At 30 November 2021 | <u>5,200</u> | <u>8,152</u> | <u>2,320</u> | <u>15,672</u> |

5 Creditors and accruals

| | 2022 £ | 2021 £ |
|-----------|--------------|--------------|
| Creditors | 1,430 | 1,300 |
| Accruals | 750 | 750 |
| | <u>2,180</u> | <u>2,050</u> |

6 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Snydale RDA

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 November 2022

| | 2022 Unrestricted funds £ | 2021 Unrestricted funds £ | 2022 Restricted funds £ | 2021 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income | | | | | | |
| Grants and donations | 3,448 | 2,892 | - | - | 3,448 | 2,892 |
| Fees received | 51,369 | 50,227 | - | - | 51,369 | 50,227 |
| Fundraising | 2,175 | 384 | - | - | 2,175 | 384 |
| Total income | 56,992 | 53,503 | - | - | 56,992 | 53,503 |
| Expenditure | | | | | | |
| Instructor fees | 9,430 | 6,120 | - | - | 9,430 | 6,120 |
| Training | - | 593 | - | - | - | 593 |
| Miscellaneous expenditure | 1,027 | 3,767 | - | - | 1,027 | 3,767 |
| Tack | 670 | 2,069 | - | - | 670 | 2,069 |
| Blacksmith | 1,055 | 1,290 | - | - | 1,055 | 1,290 |
| Rent, livery and schooling fees | 23,741 | 17,753 | - | - | 23,741 | 17,753 |
| Feeds and supplements | 1,872 | 871 | - | - | 1,872 | 871 |
| Veterinary fees and costs | 1,392 | 1,205 | - | - | 1,392 | 1,205 |
| RDA championship | 48 | 196 | - | - | 48 | 196 |
| Horse condition | 1,057 | 1,096 | - | - | 1,057 | 1,096 |
| Health and safety | - | 92 | - | - | - | 92 |
| Internet | 181 | 166 | - | - | 181 | 166 |
| Repairs and renewals | 2,549 | 56 | - | - | 2,549 | 56 |
| Insurances | 997 | 1,336 | - | - | 997 | 1,336 |
| Clipping and bedding | - | 280 | - | - | - | 280 |
| Independent examination | 750 | 1,633 | - | - | 750 | 1,633 |
| Professional fees | 375 | - | - | - | 375 | - |
| Depreciation | 7,247 | 6,532 | 2,297 | 2,298 | 9,544 | 8,830 |
| Bank charges | 174 | - | - | - | 174 | - |
| Fundraising costs | 289 | - | - | - | 289 | - |
| Total expenditure | 52,854 | 45,055 | 2,297 | 2,298 | 55,151 | 47,353 |
| Net income / (expenditure) | 4,138 | 8,448 | (2,297) | (2,298) | 1,841 | 6,150 |
| Fund balances brought forward | 78,742 | 70,294 | 2,504 | 4,802 | 81,246 | 75,096 |
| Fund balances carried forward | 82,880 | 78,742 | 207 | 2,504 | 83,087 | 81,246 |