

Snydale RDA

Charity number 1165459

A company limited by guarantee number 09306231

Annual Report and Financial Statements for the year ended 30 November 2024



**Annual Report and Financial Statements
for the year ended 30 November 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

Snydale RDA

Trustees' report for the year ended 30 November 2024

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

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

Name	Position	Dates
Karen Bullock	Vice Chair	
Paula Griffiths	Treasurer	
Karen Horsfall		
Ian Megretton		
Brian Oselton		
Barbara Ross	Secretary	
Donald Ross	Chair	
Sandra Golding		Appointed 23 January 2024
Laura McNally		Resigned 23 January 2024
Lisa Nicholson		Resigned 23 January 2024

Charity number	1165459	Registered in England and Wales
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Company number	09306231	Registered in England and Wales
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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 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 2024

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

Income was down due to a reduced number of sessions. The 10 year anniversary celebration at Featherstone Rovers was cancelled due to lack of interest, it is envisaged that they may not accommodate us in future due to a late cancellation. We need to establish how many sessions, riding and carriage driving are possible and ensure that we have enough volunteers for them. The number of horses/ ponies we need for these sessions should be reflected in the number of riders/drivers and some may need lunging prior to the session.

Having enough suitable loaners for the number of horses and ponies would be nice as this would ensure exercising them throughout the week and also provide volunteers for ROA sessions. The cost of keeping each horse/ pony is just over £10,000 per annum so it is essential that they earn a living. Getting a suitable large horse may be considered if we get everything else running right.

New legislation relative to carriage driving has meant that two of our clients can no longer participate even though one of them has been driving for over 20 years. We have been active with other groups and expressed our concerns with these changes - however it appears that head office will not budge. The other alternatives would be British Carriage Driving membership or going independent, however we may have difficulties with insurance.

Livery fees have increased by nearly 10% and this has necessitated raising our fees to £32 per calendar month for fortnightly riders.

In order to ensure Snydale ROA continues it is essential that everyone pulls together and make every effort to ensure the group prospers.

Financial review

The net expenditure for the year was £4,089, including net expenditure of £4,026 on unrestricted funds and net expenditure of £63 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £55,521.

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 2024

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Approved by the board of trustees on 30/7/2025

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 2024, which are set out on pages 6 to 11.

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

31/7/2025

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 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	250	-	250	12,500
Fees received		33,201	-	33,201	38,342
Fundraising		8,748	-	8,748	655
Other income		16	-	16	31
Total income		<u>42,215</u>	<u>-</u>	<u>42,215</u>	<u>51,528</u>
Expenditure on:					
Instructor fees		5,650	-	5,650	10,108
Training		25	-	25	300
Miscellaneous expenditure		1,215	-	1,215	1,795
Tack		1,268	-	1,268	1,105
Blacksmith		1,445	-	1,445	1,655
Rent, livery and schooling fees		18,689	-	18,689	25,757
Feeds and supplements		623	-	623	1,476
Veterinary fees and costs		620	-	620	3,884
RDA championship		-	-	-	72
Horse condition		1,740	-	1,740	1,172
Internet		220	-	220	-
Repairs and renewals		547	-	547	225
Insurances		1,304	-	1,304	1,519
Independent examination		750	-	750	788
Depreciation		5,558	63	5,621	7,288
Loss on disposal of fixed assets		840	-	840	-
Fundraising costs		5,747	-	5,747	72
Total expenditure		<u>46,241</u>	<u>63</u>	<u>46,304</u>	<u>57,216</u>
Net income / (expenditure)		<u>(4,026)</u>	<u>(63)</u>	<u>(4,089)</u>	<u>(5,688)</u>
Fund balances brought forward		<u>77,255</u>	<u>144</u>	<u>77,399</u>	<u>83,087</u>
Fund balances carried forward	(3)	<u>73,229</u>	<u>81</u>	<u>73,310</u>	<u>77,399</u>

All incoming resources and resources expended derive from continuing activities.

Snydale RDA
Balance sheet
as at 30 November 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 17,708	81	17,789	19,250
Total fixed assets	<u>17,708</u>	<u>81</u>	<u>17,789</u>	<u>19,250</u>
Current assets				
Prepayments	391	-	391	523
Cash at bank	55,880	-	55,880	60,920
Total current assets	<u>56,271</u>	<u>-</u>	<u>56,271</u>	<u>61,443</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(5) 750	-	750	3,294
Total current liabilities	<u>750</u>	<u>-</u>	<u>750</u>	<u>3,294</u>
Net current assets / (liabilities)	<u>55,521</u>	<u>-</u>	<u>55,521</u>	<u>58,149</u>
Net assets	<u>73,229</u>	<u>81</u>	<u>73,310</u>	<u>77,399</u>
Funds				
Unrestricted funds	73,229	-	73,229	77,255
Restricted funds	-	81	81	144
Total funds	<u>73,229</u>	<u>81</u>	<u>73,310</u>	<u>77,399</u>

For the year ending 30 November 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 30/7/2025

Barbara Ross (Trustee)

Snydale RDA

Notes to the accounts

for the year ended 30 November 2024

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

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.

Snydale RDA

Notes to the accounts continued

for the year ended 30 November 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Other donations	250	-	250	12,500
	<u>250</u>	<u>-</u>	<u>250</u>	<u>12,500</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
National Lottery	144	-	63	-	81
	<u>144</u>	<u>-</u>	<u>63</u>	<u>-</u>	<u>81</u>

Fund name

National Lottery

Purpose of restriction

For the promotion and development of the charity.

4 Tangible assets	Horses £	Equipment vehicles £	Fixtures and fit £	Total £
Cost				
At 1 December 2023	17,910	34,133	12,706	64,749
Additions	4,000	1,000	-	5,000
Disposals	(1,050)	-	-	(1,050)
At 30 November 2024	<u>20,860</u>	<u>35,133</u>	<u>12,706</u>	<u>68,699</u>
Depreciation				
At 1 December 2023	7,182	34,133	4,184	45,499
Depn reversed re. disposals	(210)	-	-	(210)
Charge for year	4,172	200	1,249	5,621
At 30 November 2024	<u>11,144</u>	<u>34,333</u>	<u>5,433</u>	<u>50,910</u>
Net book value				
At 30 November 2024	<u>9,716</u>	<u>800</u>	<u>7,273</u>	<u>17,789</u>
At 30 November 2023	<u>10,728</u>	<u>-</u>	<u>8,522</u>	<u>19,250</u>

Snydale RDA
Notes to the accounts continued
for the year ended 30 November 2024

5 Creditors and accruals	2024	2023
	£	£
Creditors	-	2,506
Accruals	750	788
	<u>750</u>	<u>3,294</u>

6 Related party transactions

Donations from trustees and related parties

The total aggregate value of unconditional donations to the charity from the trustees or related parties was £nil (2023: £12,000).

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 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	250	12,500	-	-	250	12,500
Fees received	33,201	38,342	-	-	33,201	38,342
Fundraising	8,748	655	-	-	8,748	655
Other income	16	31	-	-	16	31
Total income	42,215	51,528	-	-	42,215	51,528
Expenditure						
Instructor fees	5,650	10,108	-	-	5,650	10,108
Training	25	300	-	-	25	300
Miscellaneous expenditure	1,215	1,795	-	-	1,215	1,795
Tack	1,268	1,105	-	-	1,268	1,105
Blacksmith	1,445	1,655	-	-	1,445	1,655
Rent, livery and schooling fees	18,689	25,757	-	-	18,689	25,757
Feeds and supplements	623	1,476	-	-	623	1,476
Veterinary fees and costs	620	3,884	-	-	620	3,884
RDA championship	-	72	-	-	-	72
Horse condition	1,740	1,172	-	-	1,740	1,172
Internet	220	-	-	-	220	-
Repairs and renewals	547	225	-	-	547	225
Insurances	1,304	1,519	-	-	1,304	1,519
Independent examination	750	788	-	-	750	788
Depreciation	5,558	7,225	63	63	5,621	7,288
Loss on disposal of fixed assets	840	-	-	-	840	-
Fundraising costs	5,747	72	-	-	5,747	72
Total expenditure	46,241	57,153	63	63	46,304	57,216
Net income / (expenditure)	(4,026)	(5,625)	(63)	(63)	(4,089)	(5,688)
Fund balances brought forward	77,255	82,880	144	207	77,399	83,087
Fund balances carried forward	73,229	77,255	81	144	73,310	77,399