

REGISTERED CHARITY NUMBER: 1177325

North Cornwall Riding for the Disabled Association
Incorporating Carriage Driving

Financial Statements for the Period 26th February 2018 - 31st July 2019

North Cornwall Riding for the Disabled Association Incorporating Carriage Driving

Trustees Report for Period Ended 31st July 2019

The Trustees present their report with the financial statements of the charity for the period ended 31st July 2019. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective March 2018).

The CIO started to trade on 4 November 2019 taking over the charitable activities of North Cornwall Group Riding for the Disabled Association (registered charity number: 1074201).

Legal and Administrative

Charity Name:	North Cornwall Riding for the Disabled Association Incorporating Carriage Driving
Associated Name:	North Cornwall RDA Group NCRDA
Charity Registration Number:	1177325
Governing Instrument:	CIO - Association Registered 26 Feb 2018
Legal Form:	Charitable Incorporated Organisation (CIO)
The Trustees who served during the year:	Mark Cunliffe (Chair) Jennie Oakley (Secretary) Margaret Cunliffe (Treasurer) Kim Butler Marion Larkin Tracey Drowne Alyson Moody John Tilley
Principal Address of the Charity:	Lakefield Equestrian Centre Lower Pendavy Farm Camelford Cornwall PL32 9TX
Independent Examiners:	Hodgsons 12 Southgate Street Launceston Cornwall PL15 9DP

North Cornwall Riding for the Disabled Association Incorporating Carriage Driving

Trustees Report for the Period Ended 31st July 2019 (cont.)

Objects of the Charity

To promote the objectives of the Riding for the Disabled Association, incorporating Carriage Driving by providing disabled people in the North Cornwall area with the opportunity to ride for the benefit of their health and wellbeing.

Principal Powers of the Trustees

The Trustees oversee the financial administration by monitoring the Charity income and expenditure. Furthermore the Trustees plan and co-ordinate fundraising events in furtherance of its objects.

Appointment of Trustees

The charity is administered by its Trustees. Trustees are normally appointed at the Annual General Meeting, but can be co-opted during the year.

Financial Review of the Period

With North Cornwall RDA Group not undertaking any activity during the period under review, the financial statements show no financial activity.

Reserves Policy

The Charity's policy is to build unrestricted reserves to a level to ensure there are sufficient free reserves to provide financial flexibility and security to face unexpected events.

Major Risks

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks to which the charity is exposed as identified by the Trustees continue to be reviewed and systems have been established to mitigate those risks.

Activities for the Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the CIO's aims and objectives in planning future activities.

North Cornwall Riding for the Disabled Association Incorporating Carriage Driving

Trustees Report for the year ended 31st July 2019 (cont.)

Trustees Responsibilities in relation to the financial statements


The Trustees are responsible for preparing the financial statements in accordance with applicable law and accounting standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements which give a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will remain in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial position of the statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 15 - 5 - 2020 and signed on their behalf by:



.....
Mr M Cunliffe (Chair)

North Cornwall Riding for the Disabled Association Incorporating Carriage Driving

Balance Sheet as at 31st July 2019

Notes	Unrestricted Funds £	Restricted Funds £	31.07.19 Total Funds £
Fixed Assets	-	-	-
Current Assets	-	-	-
Total Assets	<u>-</u>	<u>-</u>	<u>-</u>
The funds of the Charlty:			
Restricted Fund			-
Unrestricted Fund			<u>-</u>
TOTAL FUNDS			<u>-</u>

Approved by the Board of Trustees on 15-5-2020 and signed on their behalf by:



.....
Mr M Cunliffe
Chairman and Trustee

North Cornwall Riding for the Disabled Association Incorporating Carriage Driving

Statement of Financial Activities for the Period ended 31st July 2019

	Note	Unrestricted fund £	Restricted fund £	31st July 2019 £
INCOME AND ENDOWMENTS		-	-	-
Total incoming resources		-	-	-
EXPENDITURE		-	-	-
Total resources expended		-	-	-
NET INCOME		-	-	-
Total funds brought forward		-	-	-
Total funds carried forward		-	-	-

North Cornwall Riding for the Disabled Association Incorporating Carriage Driving

Notes to the Accounts for the Period Ended 31st July 2019

1 ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective March 2018)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All income is included in the SOFA gross of any expenditure. The income is recognised into the accounts when it is received into the Charity bank account. No income resources are deferred.

Resources Expended

All resources expended are included in the SOFA and is recognised when it is incurred.

Donations, legacies and grants

Donations, legacies and grants are recognised in the accounts when they are received by the Treasurer.

Taxation

The CIO is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. These have arisen through general fundraising activities and donations received.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2 FREQUENCY OF REPORTING

The CIO has obtained authority from the Charity Commission to produce financial statements in excess of twelve months for the period 26th February 2018 to 31st July 2019. It has been extended so it can take forward the work of the Unincorporated Charity (registered charity number 1074201) with the same period end.

3 RELATED PARTY DISCLOSURES

There were no related party transactions during the period to 31st July 2019.

4 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The Trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind.

There were no Trustees' expenses paid for the period ended 31st July 2019.

Independent Examiner's Report
to the Trustees of the Unaudited Financial Statements of
North Cornwall Riding for the Disabled Association Incorporating Carriage Driving

I report on the accounts of the above charity ("the Trust") for the period ended 31st July 2019.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- * examine the accounts under section 145 of the Charities Act 2011,
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- * to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that in, any material respect, the requirements:
 - * to keep accounting records in accordance with section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sarah Gay FCCA, ACA
Hodgsons
Chartered Accountants
12 Southgate Street
Launceston
Cornwall PL15 9DP

Date: 26th May 2020