

COMPANY REGISTRATION NUMBER: 03340120
CHARITY REGISTRATION NUMBER: 1062577

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2020

CHIPCHASE MANNERS
Chartered accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2020

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name The R.D.A. Centre In Cleveland Limited

Charity registration number 1062577

Company registration number 03340120

Principal office and registered office The Unicorn Centre
Stainton Way
Hemlington
Middlesbrough
TS8 9LX

The trustees J M Elphee
I N Scrutton
S Gaffney
J Northend
C J Preston
P White
J Rubin
G M Toulouse

Independent examiner Graeme R Boagey BA, FCA, CTA
384 Linthorpe Road
Middlesbrough
TS5 6HA

Structure, governance and management

The charity is constituted as a company, limited by guarantee, and is therefore governed by its memorandum and articles of association. The company does not have a share capital and the liability of each member is limited to £1 in the event of a winding up. The principal activity of the company is to provide for the relief of disabled persons by the provision or assistance in the provision of facilities for riding and other associated activities to further the objects of the Riding for the Disabled Association. The charity proposes to achieve its objective by providing, managing and operating a riding centre at Stainton Way, Hemlington.

The company is registered as a charity and its charity number is 1062577.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Objectives and activities

In order to meet its objectives as part of the Riding for the Disabled Association group, the charity carries out a number of different activities in the Tees Valley area including: Providing a high standard of professional tuition for riders with disabilities; Providing education and training towards nationally recognised qualifications to people with additional learning needs, disabilities and also for those who are non-disabled; Providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Achievements and performance

Generally

Our 21st year challenged us like no other before due a variety of events including the considerable impact of the Covid-19 pandemic during the final five months of the period. Until lockdown began on 23 March 2020 our core charitable purpose for participating riders showed our operation running at full capacity with a substantial waiting list. Before March the Centre was delivering an average of 51 lessons per week. The Middlesbrough College contract to deliver Diplomas in Work-Based Horse Care programmes continued in various forms throughout the academic year 2019/20. From the 23rd March the Centre had to cease all its on-site charitable and educational activities. These were gradually reintroduced, but in a Covid-safe way, as restrictions were lifted. The Supported Volunteer Programme continued successfully, however the pandemic saw us re-assess this provision to enable us to deliver this in a Covid safe way. With the support of staff and Trustees we were able to maintain our contact, albeit remotely sometimes, with our supported volunteers. Our essential independent volunteering maintained a good level until lockdown, and then made a small recovery as restrictions were lifted. We need to continue to make best use of our volunteers and to look at new ways to attract more, possibly younger, volunteers as there will be an inevitable loss in numbers due to impact of the pandemic and their lack of contact with the Centre. The new initiative to become Dementia Friendly was gathering pace starting with a Coffee Afternoon with Pat-a-Pony for care home residents from the local area. We are looking at working with a number of NHS and Age Friendly Charities to expand this programme for the future. The Board of Trustees are very appreciative of the considerable amount of work undertaken by the Centre Manager and her team to ensure that Covid secure procedures and precautions were put in place to enable the Centre to safely operate within the limitations of the restrictions. Also their commitment to continue the successful day to day running of the Centre and the welfare of our horses and ponies. The Board of Trustees have also worked tirelessly to work with our staff team to ensure they are supported and have also taken a more active role in the delivery and management of many of our objectives during these challenging times. The Trustees' areas of expertise have been harnessed and used in a way that will ensure a new way of working for the future and benefit of the Centre. The effect of the pandemic has been profound, affecting participants, volunteers, learners, staff and Trustees in differing ways. The financial impact has been very serious and a considerable body of work has been undertaken by the Board of Trustees, and in particular the Treasurer and the newly appointed Business Analysis Trustee, to mitigate the effect of the income loss. We know these effects are projected to continue for some time and we will need to continue with our vigilance and commitment indefinitely. There is a clear understanding that the Centre cannot operate on the same trajectory going forward and a new streamlined business model is in preparation to create a financially sustainable future with a focus on the priority areas of growth in lessons and Supported Volunteers. The Centre staff and Trustees continue to implement a rolling review of all of the Centre's policies in line with current legislation.

Staffing

The restructured senior yard team is working well and an HR company has been employed to assist with the rollout of new updated staff contracts and new staff handbook in line with current employment regulations. Our dedicated team continue to run the Centre efficiently. Trustees reviewed general staffing levels at the beginning of the Covid pandemic and careful consideration was given to who could be furloughed whilst maintaining the limited operational needs of the Centre and care of horses. Pre pandemic the staff were delivering riding lessons over a six day week with support for event / shows until lockdown. In late summer limited socially distanced resumption began again with approval by RDA Head Office. All our horses are cared for expertly by the Centre staff solely for our participants' benefit. The Trustees are particularly appreciative of the hard work and dedication shown by all staff in this unprecedented year and wish to thank everyone for their efforts.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Qualifications to deliver Training

The Centre has again maintained a very high general standard of qualifications. Staff achieved various RDA and BHS qualifications and others maintained their qualifications. We are a sub-contractor in partnership with Middlesbrough College for diploma delivery to our student learners. Delivery of the mandatory study programme for functional skills / GCSE English and Maths has continued for eligible learners. We have maintained the award of the Matrix Quality Standard for, not only, the diploma delivery but also for riding therapy and volunteering services. All staff continue to take part in a series of training sessions and CPD events including Mental Health Awareness and Health Eating and Hygiene. All staff, trustees and students received training in dementia awareness and became Dementia Friends with our chair training to be a Dementia Champion.

Safeguarding

The Centre continued with safeguarding as part of the induction process for all volunteers and the roll-out of three yearly disclosure renewals for volunteers. The Safeguarding and Prevent Duty policy and procedures are reviewed and updated regularly with all staff and Trustees completed Safeguarding and Prevent Duty training as required.

Diploma programme

The City and Guilds Diploma in Work Based Horse Care programme continues successfully to offer Level 1 and 2 qualifications in Horse Care and Riding. DfE has announced that funding for this programme will no longer be funded from 1 August 2021. Trustees considered the consequences as part of its Aims for the future and decided not to recruit new learners from September 2020 but to focus on supporting those existing learners to allow them to complete their course. Possible alternative training provision will be explored for the future

Volunteers

At the year end the number of registered volunteers was 117 including supported volunteers and Trustees. We recognise the importance of our team of volunteers and continue to appreciate their support. We try to organise a varied training programme to facilitate their development. Our Supported Volunteer Programme allows young disabled people to access volunteering under guidance from Support Workers, funded by the programme, and Trustees, and we really appreciate their support and enthusiasm. This temporarily paused during the first Covid restrictions, and then resumed with a mix of limited attendance and online and telephone support from staff and Trustees. Our Trustees continue to commit to and participate in the efficient running of the programme and their increased involvement has been particularly appreciated and enjoyed by both participants and Trustees alike. All volunteers attending the Centre when Covid restrictions were eased took part in an updated induction process including a Covid Risk Assessment.

Horses

Our Centre maintains a large stable of 19 horses and ponies during the year and for the last five months during cessation of activities their changing needs have been kept under close review. They represent the core capacity of our business and their welfare is paramount. Mr Tom Miller and the Stokesley Veterinary practice continue to provide us with an excellent service and their care is appreciated enormously. Monitoring of equine flu in the region continues with infection prevention procedures in place. We continue to follow RDA and BHS guidance regarding the vaccination programmes. The trustees undertook a re-evaluation of our existing equine stock at 31 August 2020. The reduction in value is reflected in the accounts as part of livestock costs.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Achievements and performance *(continued)*

Participants (Riders)

159 riders participated in lessons over a six day working week, equating to an average of 30 hours of lessons per week up to 19 March, when the Centre had to suspend all on-site activities due to the Covid-19 lockdown. Up to this date and through the Centre's support, participants were able to participate in other enrichment activities such as RDA Proficiency Testing, RDA Dressage and Show-jumping days, British Dressage Para competitions and BEF Para training. Some participants took part in the Centre's ridden displays for the visit by HRH The Princess Royal on 26 February to officially open The Paul Conway Therapy Room, with many others attending this special event. Thank you to everyone who worked very hard to ensure we had an enjoyable and very fulfilling day. Our Pony Club continued to be well supported, with both disabled and non-disabled riders participating in improving their riding and pony care skills up until lockdown, when remote contact was continued. Lesson prices were reviewed and increased in line with the rise in the Living Wage. A riding horse simulator "Blackberry" was purchased and installed in the new "Paul Conway Therapy Room". This £65,000 project was funded by a large range of trusts, organisations, events and donations, led by Trustee Judy Preston. It will provide considerable advantages for many riders including assessment and an exit strategy. There is also scope for it to generate income via private hire and fundraising events. Blackberry will be used for riders returning to the Centre after the long Covid break.

Fundraising

The Centre charges fees for its services delivering lessons to our participants but are kept as low as possible to reflect the charitable nature of the Centre's work. This however is not sufficient to maintain the business completely and we rely upon the generosity of individuals and grant making bodies to allow us to continue in the efficient running of the Centre and the pursuit of particular projects. Social events are run and supported by staff, trustees, volunteers, participants and their families or carers and to supplement our income but also to add breadth to our core services. In October 2019 we celebrated our 21st birthday with a highly successful Ball. The cessation of all activities at the Centre from 23 March 2020 due to Covid 19 required a new approach to income generation to help mitigate substantial financial loss. Government and RDA support grants, other successful grant applications and the furlough scheme all supported core costs. Cash donations increased, along with offers of equine equipment, horse sponsorship and PPE equipment and supplies. A range of online fundraising campaigns and events organised by our supporters including sponsored runs and head shaves and an online dog show were important generators of income. Some of these were helpfully match-funded by Barclays.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2020

Financial review

The impact of the Covid pandemic is very serious and will be ongoing. It has facilitated reflection on the Centre's business model and its shortcomings with the clear and inevitable outcome that the Centre will require a considerable period of time to become financially stable and viable. New innovative approaches will be needed as well as a positive business case for all future proposals.

The charity's incoming resources consisted mainly of income from charitable activities, which shows a decrease compared to the previous 12 month period.

The Endowment Fund (Facility Construction Fund 1998) deficit reflects the high incidence of depreciation and amortisation charged in respect of endowment fund assets.

The balance sheet shows aggregate reserves of £886,920 with £654,896 of the reserves being held in the endowment funds, notably the substantial investment in the leasehold premises of the charity. The Unrestricted fund shows a profit for the year of £4,856.

The unrestricted/general fund has reserves of £214,387 at 31 August 2020.

The Restricted funds show a loss of £15,214.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 9 March 2021 and signed on behalf of the board of trustees by:



J Rubin
Director

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The R.D.A. Centre In Cleveland Limited

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of The R.D.A. Centre In Cleveland Limited ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the 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 the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of The R.D.A. Centre In
Cleveland Limited** *(continued)*

Year ended 31 August 2020

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.

Graeme Boagey

Graeme R Boagey BA, FCA, CTA
Independent Examiner

384 Linthorpe Road
Middlesbrough
TS5 6HA

9 March 2021

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2020

		2020			2019
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	4	11,088	34,330	—	45,418
Charitable activities	5	151,755	—	—	151,755
Other trading activities	6	119,815	16,010	—	135,825
Investment income	8	254	—	—	254
Total income		<u>282,912</u>	<u>50,340</u>	<u>—</u>	<u>333,252</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	3,488	63,885	—	67,373
Expenditure on charitable activities	10,11	270,204	6,033	29,325	305,562
Total expenditure		<u>273,692</u>	<u>69,918</u>	<u>29,325</u>	<u>372,935</u>
Net expenditure		<u>9,220</u>	<u>(19,578)</u>	<u>(29,325)</u>	<u>(39,683)</u>
Transfers between funds		(4,364)	4,364	—	—
Net movement in funds		<u>4,856</u>	<u>(15,214)</u>	<u>(29,325)</u>	<u>(39,683)</u>
Reconciliation of funds					
Total funds brought forward		209,531	32,851	684,221	926,603
Total funds carried forward		<u>214,387</u>	<u>17,637</u>	<u>654,896</u>	<u>926,603</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited**Company Limited by Guarantee****Balance Sheet****31 August 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	17	656,016	685,714
Current assets			
Stocks	18	23,300	40,000
Debtors	19	23,671	10,793
Cash at bank and in hand		188,253	199,741
		<u>235,224</u>	<u>250,534</u>
Creditors: amounts falling due within one year	20	4,320	9,645
Net current assets		<u>230,904</u>	<u>240,889</u>
Total assets less current liabilities		<u>886,920</u>	<u>926,603</u>
Net assets		<u>886,920</u>	<u>926,603</u>
Funds of the charity			
Endowment funds		654,896	684,221
Restricted funds		17,637	32,851
Unrestricted funds		214,387	209,531
Total charity funds	22	<u>886,920</u>	<u>926,603</u>

For the year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The balance sheet
continues on the following page.
The notes on pages 15 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2020

These financial statements were approved by the board of trustees and authorised for issue on 9 March 2021, and are signed on behalf of the board by:



J Rubin
Trustee

The notes on pages 15 to 22 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies

Year ended 31 August 2020

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 August 2020

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 August 2020

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Straight line over 50 years
Fixtures and fittings	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Unicorn Centre, Stainton Way, Hemlington, Middlesbrough, TS8 9LX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Limited by guarantee

The R.D.A. Centre In Cleveland Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Sundry donations	7,142	34,330	41,472
BT MyDonate/Virgin Money Giving	2,025	—	2,025
Rural Payments Agency	1,921	—	1,921
	<u>11,088</u>	<u>34,330</u>	<u>45,418</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Sundry donations	2,846	22,963	25,809
BT MyDonate/Virgin Money Giving	—	1,943	1,943
Rural Payments Agency	1,909	—	1,909
	<u>4,755</u>	<u>24,906</u>	<u>29,661</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Participants lessons	47,238	47,238	82,300	82,300
Student training income	46,212	46,212	61,455	61,455
Supported volunteers programme	58,305	58,305	60,932	60,932
	<u>151,755</u>	<u>151,755</u>	<u>204,687</u>	<u>204,687</u>

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising events	25,575	—	25,575
Facilities hire	668	—	668
Sale of sundry goods	995	—	995
Furlough income	30,357	—	30,357
Covid-19 income	62,220	16,010	78,230
	<u>119,815</u>	<u>16,010</u>	<u>135,825</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fundraising events	32,815	—	32,815
Facilities hire	1,578	—	1,578
Sale of sundry goods	1,206	—	1,206
Furlough income	—	—	—
Covid-19 income	—	—	—
	<u>35,599</u>	<u>—</u>	<u>35,599</u>

7. Covid-19 income analysis

Covid-19 income consists of the following:

	2020 £
Middlesbrough Council IPC Grant	409
The Sports Lottery Covid-19	5,000
Covid Community National Lottery Fund	9,351
BHS Hardship Fund Grants	1,250
Middlesbrough Council Covid-19 Grant	25,000
RDA UK Crisis and Resilience Grant	2,000
NFU Mutual Covid-19 Grant	3,164
Covid-19 Donations	32,056
	<u>78,230</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

8. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	254	254	538	538

9. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fundraising costs	3,488	63,885	67,373

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fundraising costs	2,433	4,337	6,770

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020
	£	£	£	£
Lessons and training	199,684	6,033	29,325	235,042
Support costs	70,520	—	—	70,520
	<u>270,204</u>	<u>6,033</u>	<u>29,325</u>	<u>305,562</u>

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2019
	£	£	£	£
Lessons and training	185,914	2,446	29,325	217,685
Support costs	71,807	—	—	71,807
	<u>257,721</u>	<u>2,446</u>	<u>29,325</u>	<u>289,492</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Lessons and training	235,042	18,433	253,475	237,853
Governance costs	—	52,087	52,087	51,639
	<u>235,042</u>	<u>70,520</u>	<u>305,562</u>	<u>289,492</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

12. Analysis of support costs

	Lessons and training £	Governance costs £	Total 2020 £	Total 2019 £
Insurance	11,743	—	11,743	12,555
Motor vehicle expenses	889	—	889	1,810
Subscriptions	2,117	—	2,117	2,673
General office expenses	3,684	2,656	6,340	5,568
Entertaining	—	227	227	200
Staff costs	—	42,144	42,144	42,957
Accountancy, legal and professional fees	—	4,760	4,760	3,869
Advertising	—	1,391	1,391	1,106
Bank charges	—	909	909	1,069
	<u>18,433</u>	<u>52,087</u>	<u>70,520</u>	<u>71,807</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>29,698</u>	<u>29,822</u>

14. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,340</u>	<u>2,448</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	174,269	177,755
Employer contributions to pension plans	1,578	1,775
	<u>175,847</u>	<u>179,530</u>

The average head count of employees during the year was 24 (2019: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Trustees	8	8
Staff	16	17
	<u>24</u>	<u>25</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

15. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2019 and 31 August 2020	1,466,227	32,349	1,498,576
Depreciation			
At 1 September 2019	782,006	30,856	812,862
Charge for the year	29,325	373	29,698
At 31 August 2020	811,331	31,229	842,560
Carrying amount			
At 31 August 2020	654,896	1,120	656,016
At 31 August 2019	684,221	1,493	685,714

18. Stocks

	2020 £	2019 £
Finished goods and goods for resale	23,300	40,000

19. Debtors

	2020 £	2019 £
Trade debtors	1,191	781
Prepayments and accrued income	12,715	10,012
Other debtors	9,765	—
	23,671	10,793

The R.D.A. Centre In Cleveland Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

20. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,429	5,627
Accruals and deferred income	2,458	2,458
Social security and other taxes	—	1,084
Other creditors	433	476
	<u>4,320</u>	<u>9,645</u>

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,578 (2019: £1,775).

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
General funds	<u>209,531</u>	<u>282,912</u>	<u>(273,692)</u>	<u>(4,364)</u>	<u>214,387</u>

	At 1 September 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
General funds	<u>225,161</u>	<u>245,579</u>	<u>(260,154)</u>	<u>(1,055)</u>	<u>209,531</u>

The general fund represents the income received and expenditure incurred in providing the services and activities of the charity.

Restricted funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Restricted Funds	<u>32,851</u>	<u>50,340</u>	<u>(69,918)</u>	<u>4,364</u>	<u>17,637</u>

	At 1 September 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Restricted Funds	<u>13,673</u>	<u>24,906</u>	<u>(6,783)</u>	<u>1,055</u>	<u>32,851</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

22. Analysis of charitable funds *(continued)*

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Mechanical Horse Grant National	24,357	34,330	(63,051)	4,364	—
Championships funding	3,042	—	—	—	3,042
Paul Conway Fund	1,618	—	(1,618)	—	—
Screwfix Mounting Ramp	834	—	(834)	—	—
Newcastle Building Society Award	3,000	—	(3,000)	—	—
The Sports Lottery	—	5,000	—	—	5,000
MBC IPC Grant	—	409	(165)	—	244
Covid Community National Lottery Fund	—	9,351	—	—	9,351
BHS Hardship Fund Grants	—	1,250	(1,250)	—	—
TOTAL	32,851	50,340	(69,918)	4,364	17,637

Purposes of restricted funds

Mechanical Horse Grant - Provided for the Mechanical Horse Project.

National Championships funding - Provided as contributions towards costs relating to the RDA National Championships.

The Paul Conway Fund - In memory of RDA participant, Paul Conway. The funding will go towards the mechanical horse simulator project and Paul Conway Therapy Room.

The Screwfix Foundation - Funding provided towards the outdoor arena mounting ramp project.

Newcastle Building Society Community Fund Award - Funds for the purchase of a new horse.

The Sports Lottery - Provided as contributions towards costs relating to insurance, utilities, feed and bedding during Covid-19.

MBC IPC Grant - Provided for Covid-secure measures for the return of SVP day service provision. The grant was expensed on a hand wash sink and three riding hats.

Covid Community National Lottery Fund - Provided as contributions towards costs relating to laptops, mobile phones, salaries, PPE and cleaning during Covid-19.

BHS Hardship Fund Grants - Provided as contributions towards the costs of maintaining the wellbeing of horses and ponies. It is for the costs of feed, bedding, farrier and veterinary costs during Covid-19.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

22. Analysis of charitable funds *(continued)*

Endowment funds

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Facility Construction Fund 1998	684,221	—	(29,325)	—	654,896

	At 1 September 2018 £	Income £	Expenditure £	Transfers £	At 31 August 2019 £
Facility Construction Fund 1998	713,546	—	(29,325)	—	684,221

Monies were received during previous years by way of funding from the Lottery Sports Fund, the Foundation for the Sports and Arts and other donations in connection with the construction and equipping of a purpose built riding centre and this is regarded as a specific restricted project.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £
Tangible fixed assets	1,120	—	654,896	656,016
Current assets	217,587	17,637	—	235,224
Creditors less than 1 year	(4,320)	—	—	(4,320)
Net assets	214,387	17,637	654,896	886,920

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2019 £
Tangible fixed assets	1,493	—	684,221	685,714
Current assets	218,738	31,796	—	250,534
Creditors less than 1 year	(9,645)	—	—	(9,645)
Net assets	210,586	31,796	684,221	926,603

The R.D.A. Centre In Cleveland Limited

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Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.