

The R.D.A. Centre In Cleveland Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2022

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2022

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The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 August 2022

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 2022.

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 (Resigned 21 February 2023)
P White
J Rubin
G M Toulouse

Independent examiner Graeme R Boagey BA, FCA, CTA
Chipchase Manners
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

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

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

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

Achievements and performance

Overview

The bubbles have burst however we continue to be challenged by the impact of Covid. Pre Covid the Centre was delivering an average of 51 lessons per week however pandemic infections and government legislation considerably reduced this. We are slowly returning to more normal activity but still looking at the number of lessons increasing by minutes. Work is progressing to contact participants and to map out their future engagement with us. The virus continues to circulate and the impact on our return to anything like normal activity is severely affected. The vulnerability of our participants and the supported volunteers is having a considerable impact on their confidence to return. Staff absences due to Covid continue and need to be managed within the existing staffing team, often with the support of Trustees stepping in. Our supported volunteer programme has resumed activity on site with volunteers being supported off site when necessary. Our aim is to increase the numbers of supported volunteers with a subsequent increase in support staff. We need to continue to make best use of our volunteers and to look at new ways to attract more, possibly younger, volunteers.

The Board of Trustees are very appreciative of the considerable amount of work undertaken by the Centre Manager and her team to ensure that the Centre continues to flourish and the equine team are well looked after. The welfare of our horses and ponies is paramount as they form the backbone of our service. Staff changes during the year have had an impact and new positions have been filled in line with a review of staffing positions. The Board of Trustees have also worked tirelessly to work with our staff team to ensure they are supported and have also they have 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 financial impact has been very serious and a considerable body of work has been undertaken by every member of the Board of Trustees to mitigate the effect of the income loss. The emphasis has to be on an increased delivery of lessons, improving and increasing our independent volunteering programme and increasing and expanding our supported volunteering programme. The Centre staff and Trustees continue to implement a rolling review of all the Centre's policies in line with current legislation.

Staffing

Our yard team have worked tirelessly to look after our horses and continue the re-fitting programme to bring them back into work. Our HR company Aventure, continued to provide us with advice which was invaluable particularly in managing recruitment and staff changes. 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 and wish to thank everyone for their efforts. In November our Centre manager informed us that she had been offered a job with another Charity so work was undertaken to work with her and the rest of the staff team to enable the transition to be as seamless as possible. She had been with us since the Centre had opened so there was a certain amount of concern among some staff members, but they were well supported throughout by JR and JN. Consultations were carried out with staff and plans were made for the future alongside ensuring all the appropriate information and knowledge was picked up during handover. New contracts were issued to staff and the updated Staff Handbook was redistributed. It was decided to split the Centre Manager role into two part time posts. A part time Equine Operations Manager, who was appointed and began work in July. A part time Business and Development manager who was appointed however due to problems within the DBS service this post was never filled. The senior staff members were also appointed into new roles with the new Training and Events manager given the occupancy of the bungalow along with some caretaking duties.

Qualifications to deliver Training

The R.D.A. Centre In Cleveland Limited

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

The Centre has again maintained a very high general standard of qualifications. Staff achieved various RDA and BHS qualifications and others maintained their qualifications. All staff continue to take part in a series of training sessions and CPD events including First Aid and Safeguarding.

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 completing Safeguarding training as required.

Diploma programme

The end of the Middlesbrough College contract was marked in September with the diploma reconciliation.

Volunteers

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. All volunteers attending the Centre are given an induction in health and safety, safeguarding and practical training.

Supported Volunteers

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. Our Trustees and staff continue to commit to and participate in the efficient running of the programme and the increased involvement of Trustees has been particularly appreciated and enjoyed by both participants and Trustees alike.

Premises

Our Middlesbrough Council Riding School Inspection was carried out on 11.4.2022 and we were approved once again for the next three years. The BHS inspection was arranged for 21.10.2022. The bungalow required some renovation work before the new member of staff moved in. This was completed by various contractors who were well supported by trustees and the manager and her partner. Thank you to everyone involved. A new arena surface was laid in August, a new outdoor classroom built and a new muck heap constructed in line with health and safety regulations.

Horses

Our Centre maintains a team of amazing horses and ponies. Their changing needs have been kept under close review. They represent the core capacity of our business, and their welfare is paramount. We continue to follow RDA and BHS guidance regarding the vaccination programmes. All disease precautions and biosecurity tightened in the event of any equine disease outbreak. We continue to source suitable equines and through the year have had a number of new horses/ponies on trial some of whom have been found suitable however some have not been suitable for the very demanding roles we place on them. It is a continuing challenge to source suitable horses/ponies and we are continually vigilant to hear about new possibilities. Stokesley vets informed us they were retiring from large animal practice. Hambleton Equine stepped in to help us and offered us a very generous charity package. They have continued to provide us with a very high level of care.

The R.D.A. Centre In Cleveland Limited

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

Achievements and performance *(continued)*

Participants (Riders)

Riders slowly returned as precautions lifted and tactile sessions were begun for those not yet ready for riding. Our waiting list was carefully monitored, and a lot of work was done to ensure the smooth transition of riders back into the saddle. Lesson prices were reviewed and increased in line with the rise in the Living Wage. Our riding horse simulator "Blackberry" was invaluable in assessing riders before returning to lessons or offering lessons to riders who cannot ride on our horses for whatever reason. BD dressage, Quest and unaffiliated dressage resumed. Pony club membership was paused with the plan to resurrect this in the next two years.

Tea with a Pony

These monthly sessions continued. They are incredibly rewarding to all involved and demonstrate the beneficial effect of Equine Therapy. Delicious tea and cake help too!

Fundraising

The Centre charges fees for its services delivering lessons to our participants but these 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. Government and RDA support grants and other successful grant applications have all supported core costs. Cash donations continued, along with offers of equine equipment, horse sponsorship and PPE equipment and supplies. A wide range of online fundraising campaigns and events organised by our supporters. Some of these were helpfully match-funded by Barclays. The Christmas fair and raffle were particularly successful and enjoyed by all. "Meet the Artist" event in Worsall was well supported and raised more much needed funding. Our annual dog show was resumed in September. This was a fun event with our canine friends now taking priority over the equines. Again, adding much needed funding. Thank you to everyone who in some way organised, attended or supported our Centre.

Board

The Trustees continue to work tirelessly to support the Centre and my thanks go to them all for their efforts and support.

The R.D.A. Centre In Cleveland Limited

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 August 2022

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 £798,714 with £596,246 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 loss for the year of £36,138.

The unrestricted/general fund has reserves of £164,628 at 31 August 2022.

The Restricted funds shows a profit of £4,816.

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 (incorporating the directors' report) was approved on 5 May 2023 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 2022

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 2022.

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

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).

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 R Boagey BA, FCA, CTA
Independent Examiner

Chipchase Manners
384 Linthorpe Road
Middlesbrough
TS5 6HA

9 May 2023

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 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	5	12,998	34,387	—	47,385
Charitable activities	6	125,766	—	—	125,766
Other trading activities	7	19,263	—	—	19,263
Total income		<u>158,027</u>	<u>34,387</u>	<u>—</u>	<u>192,414</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	1,269	2,189	—	3,458
Expenditure on charitable activities	10,11	192,911	33,167	29,325	255,403
Total expenditure		<u>194,180</u>	<u>35,356</u>	<u>29,325</u>	<u>258,861</u>
Net expenditure		<u>(36,153)</u>	<u>(969)</u>	<u>(29,325)</u>	<u>(66,447)</u>
Transfers between funds		15	(15)	—	—
Net movement in funds		<u>(36,138)</u>	<u>(984)</u>	<u>(29,325)</u>	<u>(66,447)</u>
Reconciliation of funds					
Total funds brought forward		200,766	33,024	625,571	859,361
Total funds carried forward		<u>164,628</u>	<u>32,040</u>	<u>596,246</u>	<u>859,361</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 11 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet

31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	596,876	626,411
Current assets			
Stocks	18	17,683	17,900
Debtors	19	5,714	8,809
Cash at bank and in hand		197,564	217,622
		<u>220,961</u>	<u>244,331</u>
Creditors: amounts falling due within one year	20	24,923	11,381
Net current assets		<u>196,038</u>	<u>232,950</u>
Total assets less current liabilities		<u>792,914</u>	<u>859,361</u>
Net assets		<u><u>792,914</u></u>	<u><u>859,361</u></u>
Funds of the charity			
Endowment funds		596,246	625,571
Restricted funds		32,040	33,024
Unrestricted funds		<u>164,628</u>	<u>200,766</u>
Total charity funds	23	<u><u>792,914</u></u>	<u><u>859,361</u></u>

For the year ending 31 August 2022 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 11 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet *(continued)*

31 August 2022

These financial statements were approved by the board of trustees and authorised for issue on 5 May 2023, and are signed on behalf of the board by:

J Rubin
Trustee

The notes on pages 11 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2022

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. Accounting policies

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.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

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.

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.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

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.

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.

The R.D.A. Centre In Cleveland Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

4. 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.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Sundry donations	10,400	34,387	44,787
Rural Payments Agency	2,598	—	2,598
	<u>12,998</u>	<u>34,387</u>	<u>47,385</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Sundry donations	18,055	29,071	47,126
Rural Payments Agency	1,927	—	1,927
	<u>19,982</u>	<u>29,071</u>	<u>49,053</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Participants lessons	53,049	53,049	27,595	27,595
Student training income	—	—	40,154	40,154
Supported volunteers programme	72,717	72,717	56,210	56,210
	<u>125,766</u>	<u>125,766</u>	<u>123,959</u>	<u>123,959</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising events	16,525	—	16,525
Facilities hire	575	—	575
Sale of sundry goods	1,419	—	1,419
Furlough income	744	—	744
Covid-19 income	—	—	—
	<u>19,263</u>	<u>—</u>	<u>19,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising events	14,727	—	14,727
Facilities hire	296	—	296
Sale of sundry goods	911	—	911
Furlough income	23,909	—	23,909
Covid-19 income	12,000	2,600	14,600
	<u>51,843</u>	<u>2,600</u>	<u>54,443</u>

The R.D.A. Centre In Cleveland Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

8. Covid-19 income analysis

Covid-19 income consists of the following:

	2022 £	2021 £
BHS Hardship Fund Grants	—	1,600
RDA Covid-19 Grant	—	1,000
MBC Covid-19 Restart Grant	—	12,000
	<u>—</u>	<u>14,600</u>

9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising costs	<u>1,269</u>	<u>2,189</u>	<u>3,458</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising costs	<u>(1,551)</u>	<u>2,259</u>	<u>708</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Lessons and training	104,265	33,167	29,325	166,757
Support costs	<u>88,646</u>	<u>—</u>	<u>—</u>	<u>88,646</u>
	<u>192,911</u>	<u>33,167</u>	<u>29,325</u>	<u>255,403</u>
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Lessons and training	144,556	14,012	29,325	187,893
Support costs	<u>66,400</u>	<u>13</u>	<u>—</u>	<u>66,413</u>
	<u>210,956</u>	<u>14,025</u>	<u>29,325</u>	<u>254,306</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Lessons and training	166,757	24,091	190,848	206,971
Governance costs	—	64,555	64,555	47,335
	<u>166,757</u>	<u>88,646</u>	<u>255,403</u>	<u>254,306</u>

12. Analysis of support costs

	Governance costs £	Total 2022 £	Total 2021 £
General office expenses	2,092	2,092	1,832
Staff costs	55,739	55,739	38,176
Accountancy, legal and professional fees	6,214	6,214	5,535
Advertising	69	69	81
Bank charges	441	441	1,711
	<u>64,555</u>	<u>64,555</u>	<u>47,335</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>29,535</u>	<u>29,605</u>

14. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,880</u>	<u>2,520</u>

15. Staff costs

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

	2022 £	2021 £
Wages and salaries	124,975	151,057
Employer contributions to pension plans	918	1,649
	<u>125,893</u>	<u>152,706</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

15. Staff costs *(continued)*

The average head count of employees during the year was 19 (2021: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Trustees	8	8
Staff	11	12
	<u>19</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2021: 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 2021 and 31 August 2022	<u>1,466,227</u>	<u>32,349</u>	<u>1,498,576</u>
Depreciation			
At 1 September 2021	840,656	31,509	872,165
Charge for the year	29,325	210	29,535
At 31 August 2022	<u>869,981</u>	<u>31,719</u>	<u>901,700</u>
Carrying amount			
At 31 August 2022	<u>596,246</u>	<u>630</u>	<u>596,876</u>
At 31 August 2021	<u>625,571</u>	<u>840</u>	<u>626,411</u>

18. Stocks

	2022 £	2021 £
Horses	<u>17,683</u>	<u>17,900</u>

The R.D.A. Centre In Cleveland Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

19. Debtors

	2022	2021
	£	£
Trade debtors	4,293	1,662
Prepayments and accrued income	1,421	6,800
Other debtors	—	347
	<u>5,714</u>	<u>8,809</u>

20. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	17,931	3,740
Accruals and deferred income	3,185	2,530
Social security and other taxes	1,996	4,724
Other creditors	1,811	387
	<u>24,923</u>	<u>11,381</u>

21. Deferred income

	2022	2021
	£	£
Amount deferred in year	<u>295</u>	<u>—</u>

22. 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 £918 (2021: £1,649).

23. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
General funds	<u>200,766</u>	<u>158,027</u>	<u>(194,180)</u>	<u>15</u>	<u>164,628</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
General funds	<u>214,387</u>	<u>195,784</u>	<u>(209,405)</u>	<u>—</u>	<u>200,766</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

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

Restricted funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
Restricted Funds	<u>33,024</u>	<u>34,387</u>	<u>(35,356)</u>	<u>(15)</u>	<u>32,040</u>

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Restricted Funds	<u>17,637</u>	<u>31,671</u>	<u>(16,284)</u>	<u>—</u>	<u>33,024</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
RDA National Championship	3,042	—	—	—	3,042
MBC Infection Control Grant	244	6,826	—	—	7,070
Covid Community National Lottery Fund	1,555	—	(1,555)	—	—
BHS Covid Grant	800	—	—	—	800
RDA Covid-19 Grant	28	—	(28)	—	—
MBC Community Grant Fund Sustainability Capacity	9,370	—	—	—	9,370
Sir Peter O'Sullivan Charitable Trust	12,000	—	(5,800)	—	6,200
MBC Community Grant Fund	1,285	—	(103)	(1,000)	182
MGL Foundation Trust	500	—	—	—	500
Toyota Parasports Grant	4,200	—	(1,470)	—	2,730
Middlesbrough MIND	—	560	(560)	—	—
Teesside Charity Discretionary Grant	—	500	(500)	—	—
Dementia Grant	—	400	(400)	—	—
TV Comm Grant	—	—	(1,000)	1,000	—
Arena Resurfacing Grant	—	18,236	(17,590)	—	646
First Aid Grant	—	365	(365)	—	—
RDA Incorp Carriage	—	6,000	(5,985)	(15)	—
Arnold Clarke Community Fund	—	1,500	—	—	1,500
TOTAL	33,024	34,387	(35,356)	(15)	32,040

Purposes of restricted funds

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

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

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

wellbeing of horses and ponies. It is for the costs of feed, bedding, farrier and veterinary costs during Covid-19.

RDA Covid-19 Grant - Provided as contributions towards the costs of field maintenance.

MBC Community Grant Fund Sustainability Capacity - Provided as contributions towards the costs of a riding coach and equine safe sanitiser.

Sir Peter O'Sullivan Charitable Trust - Provided as contributions to purchase two new horses as well as contributing towards costs relating to the general upkeep of the horses.

MBC Community Grant Fund - Provided as contributions towards the cost of purchasing gardening equipment.

Tees Valley Community Fund (Sophia Fund) - Provided as contributions towards the cost of the outdoor classroom project.

MGL Foundation Trust - Provided as contributions towards the purchasing of yard tools and equipment.

Toyota Parasports Grant - Provided as contributions towards the costs of freelance instructors.

Middlesbrough Mind - Provided as a contribution to the Dementia projects organised by the Charity.

The Teesside Charity Discretionary Grant - Provided as a contribution to deliver a Santa visit.

Dementia Grant - Provided as a contribution to deliver the 'Tea with a Pony' activity to customers.

Middlesbrough Council Grant - Provided as contributions towards the resurfacing of the Arena.

Catalyst Stockton Bursary - Provided as contributions towards First Aid training and supplies.

RDA Incorp Carriage - Provided as contributions towards the cost of the outdoor classroom project.

Arnold Clarke Community Fund - Provided as contributions towards the purchase of riding equipment.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

23. Analysis of charitable funds *(continued)*

Endowment funds

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
Facility Construction Fund 1998	(625,571)	—	29,325	—	(596,246)

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Facility Construction Fund 1998	(654,896)	—	29,325	—	(625,571)

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.

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £
Tangible fixed assets	630	—	596,246	596,876
Current assets	188,921	32,040	—	220,961
Creditors less than 1 year	(24,923)	—	—	(24,923)
Net assets	164,628	32,040	596,246	792,914

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Tangible fixed assets	840	—	625,571	626,411
Current assets	211,307	33,024	—	244,331
Creditors less than 1 year	(11,381)	—	—	(11,381)
Net assets	200,766	33,024	625,571	859,361