

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 2021

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Balance sheet	9
Accounting policies	0
Notes to the financial statements	14

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

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

Year ended 31 August 2021

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 2021.

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
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

Company Limited by Guarantee

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

Year ended 31 August 2021

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 2021

Achievements and performance

Overview

Once again we continued to be challenged, with the impact of Covid still being felt across the world. Pre Covid the Centre was delivering an average of 51 lessons per week however pandemic infections and government legislation considerably reduced this. The Middlesbrough College contract to deliver Diplomas in Work-Based Horse Care programmes continued in various forms throughout the academic year 2020/21. Once again, 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 year saw a tier system introduced across England in October 2020 with full lockdown from 31.10.21. On 2.12.21 we saw the reintroduction of the Tier system with the PM deciding to cancel Christmas on 19.12.21. On the 4.1.21 the next lockdown occurred with the roadmap out of lockdown introduced on 22.2.21. The 8.3.21 saw schools reopen with the rule of 6 introduced on 29.3.21. On the 12.4.21 we saw more restrictions being lifted with step 3 on 17.5.21 and step 4 on 21.6.21. Middlesbrough saw high levels of the virus and the impact of this was that participants and their families felt vulnerable and needed to be constantly updated and reassured we would open again when it was safe to do so. 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 regular remote contact. With the support of staff and Trustees we were able to maintain our contact, albeit remotely sometimes, with our supported volunteers who were welcomed back when it was safe to do so. Our essential independent volunteering programme had maintained a good level until lockdown, and then made a small recoveries 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 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 every member of the Board of Trustees 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

Our yard team who was on site worked tirelessly to look after our horses and start a refitting programme to bring them back into work. This has worked well. Our HR company continued to provide us with advice which was invaluable. Our dedicated team continue to run the Centre efficiently. Trustees continued to review staffing levels and careful consideration was given to following the ever-changing guidance of 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. We followed the national guidance and where possible brought participants back into the centre outside at first until the indoor arena was recognised

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 2021

as outdoor space. 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.

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 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 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

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 when Covid restrictions were eased took part in an updated induction process including a Covid Risk Assessment.

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. The programme continued throughout the year with a mix of limited attendance and online and telephone support from staff and Trustees. Our personal risk assessments for all supported volunteers were aligned with our Centres risk assessments and each supported volunteer was brought back as soon as it was safe to do so in line with the current guidance. Our Trustees and staff continue to commit to and participate in the efficient running of the programme and their increased involvement of Trustees has been particularly appreciated and enjoyed by both participants and Trustees alike.

Horses

Our Centre maintains a reduced stable of horses and ponies due to retirement and loss during the year. 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 retired however the Stokesley Veterinary practice (and Tom in a consultant role) continue to provide us with an excellent service and their care is appreciated enormously. 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 outbreaks.

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 2021

Participants (Riders)

Riders gradually returned as restrictions were lifted and we continued, where allowed, to offer lessons in a Covid safe way. Social distancing was adhered to where we could, tack sanitised between lessons and hats quarantined. Lesson sizes were monitored depending on current restrictions. Lesson prices were reviewed and increased in line with the rise in the Living Wage. Our riding horse simulator "Blackberry" was used again once restrictions allowed and continued to be a valued resource particularly in assessing riders before returning to lessons or offering lessons to riders who cannot ride on our horses for whatever reason.

Tea with a Pony

We began pre pandemic to offer "Tea with a pony" sessions for people living with Dementia and their carers. This began very successfully pre pandemic and gradually as restrictions allowed us, we began these sessions again on site. 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. The cessation of all activities and the sporadic return to activity 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 wide range of online fundraising campaigns and events organised by our supporters. Some of these were helpfully match-funded by Barclays.

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 £859,361 with £625,571 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 £13,621.

The unrestricted/general fund has reserves of £200,766 at 31 August 2021.

The Restricted funds shows a profit of £15,387.

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 2021

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 23 May 2022 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 2021

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 2021.

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

23 May 2022

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 2021

		2021				2020
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
Income and endowments						
Donations and legacies	4	19,982	29,071	–	49,053	45,418
Charitable activities	5	123,959	–	–	123,959	151,755
Other trading activities	6	51,843	2,600	–	54,443	135,825
Investment income	8	–	–	–	–	254
Total income		<u>195,784</u>	<u>31,671</u>	<u>–</u>	<u>227,455</u>	<u>333,252</u>
Expenditure						
Expenditure on raising funds:						
Costs of other trading activities	9	(1,551)	2,259	–	708	67,373
Expenditure on charitable activities	10,11	<u>210,956</u>	<u>14,025</u>	<u>29,325</u>	<u>254,306</u>	<u>305,562</u>
Total expenditure		<u>209,405</u>	<u>16,284</u>	<u>29,325</u>	<u>255,014</u>	<u>372,935</u>
Net expenditure and net movement in funds		<u>(13,621)</u>	<u>15,387</u>	<u>(29,325)</u>	<u>(27,559)</u>	<u>(39,683)</u>
Reconciliation of funds						
Total funds brought forward		214,387	17,637	654,896	886,920	926,603
Total funds carried forward		<u>200,766</u>	<u>33,024</u>	<u>625,571</u>	<u>859,361</u>	<u>886,920</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 14 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Balance Sheet

31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	626,411	656,016
Current assets			
Stocks	18	17,900	23,300
Debtors	19	8,809	23,671
Cash at bank and in hand		217,622	188,253
		<u>244,331</u>	<u>235,224</u>
Creditors: amounts falling due within one year	20	<u>11,381</u>	<u>4,320</u>
Net current assets		<u>232,950</u>	<u>230,904</u>
Total assets less current liabilities		<u>859,361</u>	<u>886,920</u>
Net assets		<u>859,361</u>	<u>886,920</u>
Funds of the charity			
Endowment funds		625,571	654,896
Restricted funds		33,024	17,637
Unrestricted funds		200,766	214,387
Total charity funds	22	<u>859,361</u>	<u>886,920</u>

For the year ending 31 August 2021 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 14 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 2021

These financial statements were approved by the board of trustees and authorised for issue on 23 May 2022, and are signed on behalf of the board by:

J Rubin
Trustee

The notes on pages 14 to 23 form part of these financial statements.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Accounting Policies

Year ended 31 August 2021

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 2021

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 2021

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 2021

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 2021 £
Donations			
Sundry donations	16,661	29,071	45,732
BT MyDonate/Virgin Money Giving	1,394	–	1,394
Rural Payments Agency	1,927	–	1,927
	<u>19,982</u>	<u>29,071</u>	<u>49,053</u>

	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>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Participants lessons	27,595	27,595	47,238	47,238
Student training income	40,154	40,154	46,212	46,212
Supported volunteers programme	56,210	56,210	58,305	58,305
	<u>123,959</u>	<u>123,959</u>	<u>151,755</u>	<u>151,755</u>

6. Other trading activities

	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>

	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>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

7. Covid-19 income analysis

Covid-19 income consists of the following:

	2021	2020
	£	£
Middlesbrough Council IPC Grant	–	409
The Sports Lottery Covid-19	–	5,000
Covid Community National Lottery Fund	–	9,351
BHS Hardship Fund Grants	1,600	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
RDA Covid-19 Grant	1,000	–
MBC Covid-19 Restart Grant	12,000	–
	<u>14,600</u>	<u>78,230</u>

8. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	–	–	254	254
	<u>–</u>	<u>–</u>	<u>254</u>	<u>254</u>

9. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fundraising costs	(1,551)	2,259	708
	<u>(1,551)</u>	<u>2,259</u>	<u>708</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fundraising costs	3,488	63,885	67,373
	<u>3,488</u>	<u>63,885</u>	<u>67,373</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £
Lessons and training	144,556	14,012	29,325	187,893
Support costs	66,400	13	–	66,413
	<u>210,956</u>	<u>14,025</u>	<u>29,325</u>	<u>254,306</u>

	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>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Lessons and training	187,893	19,078	206,971	253,475
Governance costs	–	47,335	47,335	52,087
	<u>187,893</u>	<u>66,413</u>	<u>254,306</u>	<u>305,562</u>

12. Analysis of support costs

	Governance costs £	Total 2021 £	Total 2020 £
General office expenses	1,832	1,832	2,656
Entertaining	–	–	227
Staff costs	38,176	38,176	42,144
Accountancy, legal and professional fees	5,535	5,535	4,760
Advertising	81	81	1,391
Bank charges	1,711	1,711	909
	<u>47,335</u>	<u>47,335</u>	<u>52,087</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>29,605</u>	<u>29,698</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

14. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,520</u>	<u>2,448</u>

15. Staff costs

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

	2021	2020
	£	£
Wages and salaries	151,057	174,269
Employer contributions to pension plans	<u>1,649</u>	<u>1,578</u>
	<u>152,706</u>	<u>175,847</u>

The average head count of employees during the year was 20 (2020: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Trustees	8	8
Staff	<u>12</u>	<u>16</u>
	<u>20</u>	<u>24</u>

No employee received employee benefits of more than £60,000 during the year (2020: 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.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 September 2020 and 31 August 2021	<u>1,466,227</u>	<u>32,349</u>	<u>1,498,576</u>
Depreciation			
At 1 September 2020	811,331	31,229	842,560
Charge for the year	29,325	280	29,605
At 31 August 2021	<u>840,656</u>	<u>31,509</u>	<u>872,165</u>
Carrying amount			
At 31 August 2021	<u>625,571</u>	<u>840</u>	<u>626,411</u>
At 31 August 2020	<u>654,896</u>	<u>1,120</u>	<u>656,016</u>

18. Stocks

	2021 £	2020 £
Horses	<u>17,900</u>	<u>23,300</u>

19. Debtors

	2021 £	2020 £
Trade debtors	1,662	1,191
Prepayments and accrued income	6,800	12,715
Other debtors	347	9,765
	<u>8,809</u>	<u>23,671</u>

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,740	1,429
Accruals and deferred income	2,530	2,458
Social security and other taxes	4,724	–
Other creditors	387	433
	<u>11,381</u>	<u>4,320</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

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 £1,649 (2020: £1,578).

22. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
General funds	<u>214,387</u>	<u>195,784</u>	<u>(209,405)</u>	<u>—</u>	<u>200,766</u>

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
General funds	<u>209,531</u>	<u>282,912</u>	<u>(273,692)</u>	<u>(4,364)</u>	<u>214,387</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 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
Restricted Funds	<u>17,637</u>	<u>31,671</u>	<u>(16,284)</u>	<u>—</u>	<u>33,024</u>

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
Restricted Funds	<u>32,851</u>	<u>50,340</u>	<u>(69,918)</u>	<u>4,364</u>	<u>17,637</u>

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

22. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
RDA National Championship	3,042	–	–	3,042
MBC Infection Control Grant	244	–	–	244
The Sports Lottery	5,000	–	(5,000)	–
Covid Community National Lottery Fund	9,351	–	(7,794)	1,555
BHS Covid Grant	–	1,600	(800)	800
RDA Covid-19 Grant	–	1,000	(972)	28
MBC Community Grant Fund Sustainability Capacity	–	9,536	(166)	9,370
Sir Peter O'Sullewan Charitable Trust	–	12,000	–	12,000
Middlesbrough/Teesside Philanthropic Society	–	500	(500)	–
MBC Community Grant Fund	–	1,335	(1,050)	285
Tees Valley Community Fund (Sophia Fund)	–	1,000	–	1,000
MGL Foundation Trust	–	500	–	500
Toyota Parasports Grant	–	4,200	–	4,200
TOTAL	<u>17,637</u>	<u>31,671</u>	<u>(16,282)</u>	<u>33,024</u>

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.

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

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.

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'Sullewan Charitable Trust - Provided as contributions to purchase two new horses as

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

22. Analysis of charitable funds *(continued)*

well contributing towards costs relating to the general upkeep of the horses.

Middlesbrough/Teesside Philanthropic Society - Provided as a contribution to deliver a Santa visit via Zoom.

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.

Endowment funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 20 21 £
Facility Construction Fund 1998	<u>(654,896)</u>	<u>—</u>	<u>29,325</u>	<u>—</u>	<u>(625,571)</u>

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 20 20 £
Facility Construction Fund 1998	<u>(684,221)</u>	<u>—</u>	<u>29,325</u>	<u>—</u>	<u>(654,896)</u>

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.

The R.D.A. Centre In Cleveland Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

23. Analysis of net assets between funds

	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	<u>200,766</u>	<u>33,024</u>	<u>625,571</u>	<u>859,361</u>

	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	<u>214,387</u>	<u>17,637</u>	<u>654,896</u>	<u>886,920</u>