

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 2023**

# **The R.D.A. Centre In Cleveland Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 August 2023**

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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 2023

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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 2023.

#### 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 (Resigned 16 May 2023)  
J A Jackson (Appointed 16 May 2023)  
(Served from 16 May 2023 to 14 February 2024)

M S Mitchell

**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 Directors' Report) *(continued)***

**Year ended 31 August 2023**

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#### **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, and providing volunteering opportunities to people of all ages and abilities in order to assist the charity in achieving its charitable activities. We have begun a series of visits out to the community with our therapy pony. 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 Directors' Report) *(continued)*

#### Year ended 31 August 2023

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#### Achievements and performance

##### Overview

We have continued to be challenged by the impact of the Covid pandemic however normal riding lessons resumed normally and during the year we welcomed more school groups, some to ride only, and others to do a combination of riding and pony care.

The Supported Volunteer Programme continued to expand, and more support staff were appointed to deliver the Asdam programme, and the extra support the supported volunteers required. Many thanks to the SV support staff and trustees who help to run this programme.

Our essential independent volunteering programme continues successfully and is coordinated by our volunteer coordinator. 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 turnover in numbers. Thank you.

The Board of Trustees are very appreciative of the commitment that the staff team put in to ensure 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 they have also taken a more active role in the delivery and management of many of our objectives. 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. Two of our Trustees retired during the accounting year and two new trustees were appointed. Their skills were quickly identified and utilised for the benefit of our Centre. The board members work very hard behind the scenes and spend many long hours ensuring we comply and achieve our objectives. Thank you to all of them.

The financial impact of Covid has still had an impact on our services and we have continued to look at a streamlined business model to create a financially sustainable future with a focus on the priority areas of growth in lessons, expanding our volunteer programme and the Supported Volunteers programme.

The Centre staff and Trustees continue to implement a rolling review of all the Centre's policies in line with current legislation.

##### Staffing

With the loss of our long-term full-time Centre manager, it was decided to change the senior role into two part time roles. An Equine Operations manager and a Business Development manager. We successfully appointed into the equine role but due to administrative problems we were unable to appoint the business development manager. Our new Equine manager worked hard to establish new ideas and her routine into the yard. The yard team was reviewed as was the office team. We gained some new staff and sadly lost some too.

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.

##### Qualifications to deliver Training

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

# **The R.D.A. Centre In Cleveland Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 August 2023**

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##### **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 policy and procedures are reviewed and updated regularly with all staff and Trustees.

##### **British Dressage**

We continue to operate a once monthly BD Quest competition. This event is very popular and is run very efficiently by staff and volunteers.

##### **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. We used the big Help Out day to encourage new volunteers and facilitate some refresher training for our existing volunteers.

##### **Supported Volunteers**

Our Supported Volunteer Programme allows young disabled people to access volunteering under guidance from Support Workers who are funded by the programme. 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. The programme for the supported volunteers is very varied with horse care, yard work, riding, sewing, painting, project work and Asdan delivery. Their Christmas family afternoon where friends and family came along to enjoy a riding display and then lunch was very much enjoyed by all. Manning the RDA tent at Bramham always provides a highlight for the year.

##### **Horses**

Our Centre maintains a reduced stable of horses and ponies. Their changing needs have been kept under close review. They represent the core of our business, and their welfare is paramount. Hambleton Equine Group took over our equine care and we really appreciate the amazing role they play in maintaining our equine team's health. 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. We retired some horses and acquired new ones. We bought a therapy pony Acer, a miniature Shetland to provide therapy services to add to our services. His visits to the community are highly appreciated. He has already visited schools and care homes and is a regular visitor to our tea with a pony session.

# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

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

#### Year ended 31 August 2023

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##### **Achievements and performance** *(continued)*

###### Participants (Riders)

Riders are our core, and we continue to welcome riders back and work to encourage new riders to join us. New rider applications are managed via Assessments and then the riders are fitted into slots where available.

###### Blackberry (Mechanical Horse)

Our riding horse simulator "Blackberry" continues 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

These sessions operate monthly for people living with Dementia or similar conditions. They are incredibly rewarding to all involved and demonstrate the beneficial effect of equine therapy. Delicious tea and cake help too! We were once again certificated as being Dementia Aware.

###### Rainbows/Brownies

We have welcomed groups of Rainbows and Brownies to meet the ponies and learn some pony care.

###### Complexities of excess weight

We welcomed a group of children to evening sessions to work in hand with our ponies. Unfortunately, funding ran out for this group after a term of activity.

###### 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 projects. Smaller events take place throughout the year with our bigger fund-raising activities including the Dog show, Pony Rides to Santa, Unicorn Day, A "Meet the Artist" evening in the gardens of Worsall Hall. A wide range of online fundraising campaigns and events organised by our supporters. 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 Directors' Report) *(continued)***

#### **Year ended 31 August 2023**

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##### **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 increase 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 £685,830 with £566,921 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 £54,852.

The unrestricted/general fund has reserves of £109,776 at 31 August 2023.

The Restricted funds shows a loss of £22,907.

##### **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 10 May 2024 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 2023

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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 2023.

#### 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

10 May 2024

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# 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 2023

		2023				2022
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
<b>Income and endowments</b>						
Donations and legacies	5	29,285	5,000	–	34,285	47,385
Charitable activities	6	151,703	–	–	151,703	125,766
Other trading activities	7	17,491	–	–	17,491	19,263
Investment income	8	1,120	–	–	1,120	–
<b>Total income</b>		<u>199,599</u>	<u>5,000</u>	<u>–</u>	<u>204,599</u>	<u>192,414</u>
<b>Expenditure</b>						
Expenditure on raising funds:						
Costs of other trading activities	9	1,841	110	–	1,951	3,458
Expenditure on charitable activities	10,11	<u>259,436</u>	<u>20,971</u>	<u>29,325</u>	<u>309,732</u>	<u>255,403</u>
<b>Total expenditure</b>		<u>261,277</u>	<u>21,081</u>	<u>29,325</u>	<u>311,683</u>	<u>258,861</u>
<b>Net expenditure</b>		<u>(61,678)</u>	<u>(16,081)</u>	<u>(29,325)</u>	<u>(107,084)</u>	<u>(66,447)</u>
Transfers between funds		6,826	(6,826)	–	–	–
<b>Net movement in funds</b>		<u>(54,852)</u>	<u>(22,907)</u>	<u>(29,325)</u>	<u>(107,084)</u>	<u>(66,447)</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		164,628	32,040	596,246	792,914	859,361
<b>Total funds carried forward</b>		<u>109,776</u>	<u>9,133</u>	<u>566,921</u>	<u>685,830</u>	<u>792,914</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 22 form part of these financial statements.

# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Balance Sheet

31 August 2023

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	17	567,394	596,876
<b>Current assets</b>			
Stocks	18	18,700	17,683
Debtors	19	5,037	5,714
Cash at bank and in hand		104,118	197,564
		<u>127,855</u>	<u>220,961</u>
<b>Creditors: amounts falling due within one year</b>	20	<u>9,419</u>	<u>24,923</u>
<b>Net current assets</b>		<u>118,436</u>	<u>196,038</u>
<b>Total assets less current liabilities</b>		<u>685,830</u>	<u>792,914</u>
<b>Net assets</b>		<u>685,830</u>	<u>792,914</u>
<b>Funds of the charity</b>			
Endowment funds		566,921	596,246
Restricted funds		9,133	32,040
Unrestricted funds		109,776	164,628
<b>Total charity funds</b>	23	<u>685,830</u>	<u>792,914</u>

For the year ending 31 August 2023 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 22 form part of these financial statements.

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# **The R.D.A. Centre In Cleveland Limited**

## **Company Limited by Guarantee**

### **Balance Sheet** *(continued)*

**31 August 2023**

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These financial statements were approved by the board of trustees and authorised for issue on 10 May 2024, and are signed on behalf of the board by:

J Rubin  
Trustee

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The notes on pages 11 to 22 form part of these financial statements.

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# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 August 2023

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#### 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 2023

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#### 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 2023

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#### 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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 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 2023 £
<b>Donations</b>			
Sundry donations	28,515	5,000	33,515
Rural Payments Agency	770	—	770
	<u>29,285</u>	<u>5,000</u>	<u>34,285</u>

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# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
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>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Participants lessons	67,827	67,827	53,049	53,049
Supported volunteers programme	82,974	82,974	72,717	72,717
Access to work scheme	902	902	–	–
	<u>151,703</u>	<u>151,703</u>	<u>125,766</u>	<u>125,766</u>

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	16,136	16,136	16,525	16,525
Facilities hire	1,330	1,330	575	575
Sale of sundry goods	25	25	1,419	1,419
Furlough income	–	–	744	744
	<u>17,491</u>	<u>17,491</u>	<u>19,263</u>	<u>19,263</u>

#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	1,120	1,120	–	–
	<u>1,120</u>	<u>1,120</u>	<u>–</u>	<u>–</u>

#### 9. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Fundraising costs	1,841	110	1,951
	<u>1,841</u>	<u>110</u>	<u>1,951</u>

# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

#### 9. Costs of other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising costs	<u>1,269</u>	<u>2,189</u>	<u>3,458</u>

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Lessons and training	115,968	20,773	29,325	166,066
Support costs	<u>143,468</u>	<u>198</u>	<u>–</u>	<u>143,666</u>
	<u>259,436</u>	<u>20,971</u>	<u>29,325</u>	<u>309,732</u>

	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>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2023 £	Total fund 2022 £
Lessons and training	166,066	26,313	192,379	190,848
Governance costs	<u>–</u>	<u>117,353</u>	<u>117,353</u>	<u>64,555</u>
	<u>166,066</u>	<u>143,666</u>	<u>309,732</u>	<u>255,403</u>

#### 12. Analysis of support costs

	Governance costs £	Total 2023 £	Total 2022 £
General office expenses	3,878	3,878	2,092
Staff costs	106,551	106,551	55,739
Accountancy, legal and professional fees	5,879	5,879	6,214
Advertising	378	378	69
Bank charges	<u>667</u>	<u>667</u>	<u>441</u>
	<u>117,353</u>	<u>117,353</u>	<u>64,555</u>

# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Depreciation of tangible fixed assets	<u>29,482</u>	<u>29,535</u>

#### 14. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>2,880</u>

#### 15. Staff costs

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

	<b>2023</b>	2022
	£	£
Wages and salaries	159,571	124,975
Employer contributions to pension plans	<u>424</u>	<u>918</u>
	<u>159,995</u>	<u>125,893</u>

The average head count of employees during the year was 21 (2022: 19). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	No.	No.
Trustees	9	8
Staff	<u>12</u>	<u>11</u>
	<u>21</u>	<u>19</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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 2023

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#### 17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	<b>Total £</b>
<b>Cost</b>			
<b>At 1 September 2022 and 31 August 2023</b>	<u>1,466,227</u>	<u>32,349</u>	<u>1,498,576</u>
<b>Depreciation</b>			
At 1 September 2022	869,981	31,719	901,700
Charge for the year	29,325	157	29,482
<b>At 31 August 2023</b>	<u>899,306</u>	<u>31,876</u>	<u>931,182</u>
<b>Carrying amount</b>			
<b>At 31 August 2023</b>	<u>566,921</u>	<u>473</u>	<u>567,394</u>
At 31 August 2022	<u>596,246</u>	<u>630</u>	<u>596,876</u>

#### 18. Stocks

	<b>2023</b> £	2022 £
Horses	<u>18,700</u>	<u>17,683</u>

#### 19. Debtors

	<b>2023</b> £	2022 £
Trade debtors	3,349	4,293
Prepayments and accrued income	1,688	1,421
	<u>5,037</u>	<u>5,714</u>

#### 20. Creditors: amounts falling due within one year

	<b>2023</b> £	2022 £
Trade creditors	5,662	17,931
Accruals and deferred income	3,010	3,185
Social security and other taxes	259	1,996
Other creditors	488	1,811
	<u>9,419</u>	<u>24,923</u>

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# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 21. Deferred income

	2023	2022
	£	£
Amount deferred in year	—	295
	<u>—</u>	<u>295</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 £424 (2022: £918).

#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 September 2022	Income £	Expenditure £	Transfers £	At 31 August 20 23
General funds	164,628	199,599	(261,277)	6,826	109,776
	<u>164,628</u>	<u>199,599</u>	<u>(261,277)</u>	<u>6,826</u>	<u>109,776</u>

	At 1 September 2021	Income £	Expenditure £	Transfers £	At 31 August 20 22
General funds	200,766	158,027	(194,180)	15	164,628
	<u>200,766</u>	<u>158,027</u>	<u>(194,180)</u>	<u>15</u>	<u>164,628</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 2022	Income £	Expenditure £	Transfers £	At 31 August 20 23
Restricted Funds	32,040	5,000	(21,081)	(6,826)	9,133
	<u>32,040</u>	<u>5,000</u>	<u>(21,081)</u>	<u>(6,826)</u>	<u>9,133</u>

	At 1 September 2021	Income £	Expenditure £	Transfers £	At 31 August 20 22
Restricted Funds	33,024	34,387	(35,356)	(15)	32,040
	<u>33,024</u>	<u>34,387</u>	<u>(35,356)</u>	<u>(15)</u>	<u>32,040</u>

# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 23. Analysis of charitable funds *(continued)*

Analysis of the restricted funds is as follows:

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
RDA National Championship	3,042	–	–	–	3,042
MBC Infection Control Grant	7,070	–	–	(6,826)	244
BHS Covid Grant MBC Community Grant	800	–	–	–	800
Fund Sustainability Capacity	9,370	–	(9,370)	–	–
Sir Peter O'Sullevan Charitable Trust	6,200	–	(6,200)	–	–
MBC Community Grant Fund Small Grant	182	–	(36)	–	146
MGL Foundation Trust	500	–	(500)	–	–
Toyota Parasports Grant	2,730	–	(2,080)	–	650
Arena Resurfacing Grant Arnold Clarke Community Fund	646	–	(646)	–	–
Together Initiative	1,500	–	(427)	–	1,073
	–	5,000	(1,822)	–	3,178
<b>Total</b>	<b>32,040</b>	<b>5,000</b>	<b>(21,081)</b>	<b>(6,826)</b>	<b>9,133</b>

#### Purposes of restricted funds

RDA 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.

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.

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

Sir Peter O'Sullevan 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.

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

# The R.D.A. Centre In Cleveland Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2023

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#### 23. Analysis of charitable funds *(continued)*

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

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

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

Together Initiative - Provided as contributions towards volunteering, including training volunteers.

#### Endowment funds

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 20 23 £
Facility Construction Fund 1998	<u>(596,246)</u>	<u>—</u>	<u>29,325</u>	<u>—</u>	<u>(566,921)</u>

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 20 22 £
Facility Construction Fund 1998	<u>(625,571)</u>	<u>—</u>	<u>29,325</u>	<u>—</u>	<u>(596,246)</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 2023

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#### 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Tangible fixed assets	473	–	566,921	567,394
Current assets	118,722	9,133	–	127,855
Creditors less than 1 year	(9,419)	–	–	(9,419)
<b>Net assets</b>	<u>109,776</u>	<u>9,133</u>	<u>566,921</u>	<u>685,830</u>

  

	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)
<b>Net assets</b>	<u>164,628</u>	<u>32,040</u>	<u>596,246</u>	<u>792,914</u>