

Company registration number: 5742315

Charity registration number: 1114296

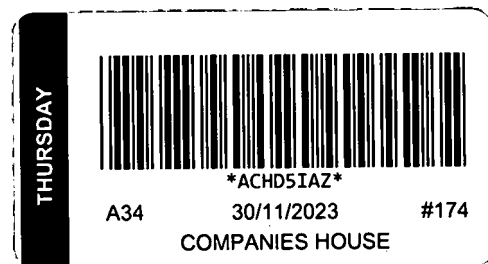
Barnsley Riding for the Disabled Association

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE



Barnsley Riding for the Disabled Association

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Barnsley Riding for the Disabled Association

Reference and Administrative Details

Chairman Mrs Constance Alexandra Louise Grayson

Charity Registration Number 1114296

Company Registration Number 5742315

Registered Office Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

Accountants Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE

Bankers Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

Barnsley Riding for the Disabled Association

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Barnsley RDA is making steady progress towards recovery from the covid pandemic. Over the course of the year, riding sessions for disabled children and adults have resumed and are steadily increasing in numbers, and there has been an increasing number of disabled people wishing to ride for the first time. This is putting pressure on the centre as the majority of sessions are now on weekends, and there is a waiting list developing for this. To facilitate this, the trustees are putting an increasing emphasis on attracting and training new volunteers to support delivery. Thanks to generous donations from the public via Facebook and media appeals, the charity has stabilised income to meet expenditure incurred.

Two successful applications for grant funding were made in the period.

South Yorkshire Community Foundation kindly granted money to repair the driveway and make it safe for riders to cross throughout the year. The driveway is an ongoing concern, as the steepness and exposure of the hill degrades the driveway over the course of 5-7 years. The trustees are putting a contingency plan in place to prepare for the future.

In March 2023, the charity was successful in being granted monies by the RDA Together Fund. This will be used over the forthcoming 6 -10 months to provide vital training and equipment for our volunteers, essential in ensuring the centre can deliver a high-quality service to the disabled people within Barnsley.

The strategic report was approved by the trustees of the charity on 10 November 2023 and signed on its behalf by:

C Grayson
29/11/2023 09:44:02

Constance Grayson

.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

Barnsley Riding for the Disabled Association

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The principle objectives of the charity are to promote the objects of Riding for the Disabled Association by providing disabled people with the opportunity to ride and/or carriage drive, to benefit their health and wellbeing. The charity operates in the Barnsley and District area.

Public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the charity commission.

The activities carried out for the benefit of the public, to meet the aims and objects include:

- Riding sessions for disabled people
- Providing volunteer opportunities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs Constance Alexandra Louise Grayson
	Ms Nikita Robinson
	Ms Kerry Louise Hatton

Chairman:	Mrs Constance Alexandra Louise Grayson
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Structure, governance and management

Nature of governing document

Barnsley Riding for the Disabled Association is a registered charity with the charity commission and a company limited by guarantee, governed by its memorandum and articles of association, dated March 2006. The company has no share capital and the liability of each member in the event of winding up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Recruitment and appointment of trustees

The trustees are also the directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting.

Barnsley Riding for the Disabled Association

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Barnsley Riding for the Disabled Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

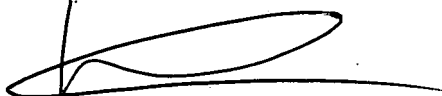
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 10 November 2023 and signed on its behalf by:



.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

**Chartered Certified Accountants' Report to the Trustees on the
Preparation of the Unaudited Statutory Accounts of
Barnsley Riding for the Disabled Association
for the Year Ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Barnsley Riding for the Disabled Association for the year ended 31 March 2023 as set out on pages 6 to 14 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Barnsley Riding for the Disabled Association, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Barnsley Riding for the Disabled Association and state those matters that we have agreed to state to the board of directors of Barnsley Riding for the Disabled Association, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barnsley Riding for the Disabled Association and its board of directors as a body for our work or for this report.

It is your duty to ensure that Barnsley Riding for the Disabled Association has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Barnsley Riding for the Disabled Association. You consider that Barnsley Riding for the Disabled Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Barnsley Riding for the Disabled Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.


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Thorntons Accounting Limited
176-178 Pontefract Road
Cudworth
Barnsley
South Yorkshire
S72 8BE
10 November 2023

Barnsley Riding for the Disabled Association

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	17,894	7,630	25,524
Total income		17,894	7,630	25,524
Expenditure on:				
Charitable activities	4	(25,887)	(7,630)	(33,517)
Total expenditure		(25,887)	(7,630)	(33,517)
Net expenditure		(7,993)	-	(7,993)
Net movement in funds		(7,993)	-	(7,993)
Reconciliation of funds				
Total funds brought forward		20,650	-	20,650
Total funds carried forward	10	12,657	-	12,657
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	29,364	15,056	44,420
Total income		29,364	15,056	44,420
Expenditure on:				
Charitable activities	4	(18,071)	(15,056)	(33,127)
Total expenditure		(18,071)	(15,056)	(33,127)
Net income		11,293	-	11,293
Net movement in funds		11,293	-	11,293
Reconciliation of funds				
Total funds brought forward		9,357	-	9,357
Total funds carried forward	10	20,650	-	20,650

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 10.

The notes on pages 8 to 14 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

(Registration number: 5742315)
Balance Sheet as at 31 March 2023

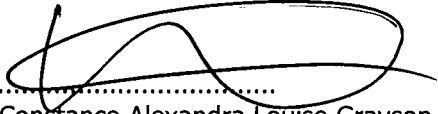
	Note	2023 £	2022 £
Current assets			
Debtors	7	175	175
Cash at bank and in hand	8	<u>14,321</u>	<u>21,555</u>
		14,496	21,730
Creditors: Amounts falling due within one year	9	<u>(1,839)</u>	<u>(1,080)</u>
Net assets		<u>12,657</u>	<u>20,650</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>12,657</u>	<u>20,650</u>
Total funds	10	<u>12,657</u>	<u>20,650</u>

For the financial year ending 31 March 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 10 November 2023 and signed on their behalf by:


.....
Mrs Constance Alexandra Louise Grayson
Chairman and trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oakwell Centre
Pontefract Road
Barnsley
South Yorkshire
S71 1HF

These financial statements were authorised for issue by the trustees on 10 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Barnsley Riding for the Disabled Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	17,894	-	17,894
Grants, including capital grants;			
Grants from other charities	-	7,630	7,630
Total for 2023	<u>17,894</u>	<u>7,630</u>	<u>25,524</u>
Total for 2022	<u>29,364</u>	<u>15,056</u>	<u>44,420</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
	25,887	7,630	33,517
Total for 2022	<u>18,071</u>	<u>15,056</u>	<u>33,127</u>

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Debtors

	2023 £	2022 £
Trade debtors	<u>175</u>	<u>175</u>

Debtors includes £175 (2022: £175) receivable after more than one year.

	2023 £	2022 £
Trade debtors	<u>175</u>	<u>175</u>

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	100	140
Cash at bank	13,446	20,442
Short-term deposits	775	973
	<u>14,321</u>	<u>21,555</u>

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(321)	-
Accruals	2,160	1,080
	<u>1,839</u>	<u>1,080</u>

10 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	20,650	17,894	(25,887)	12,657
Restricted funds	<u>-</u>	<u>7,630</u>	<u>(7,630)</u>	<u>-</u>
Total funds	<u>20,650</u>	<u>25,524</u>	<u>(33,517)</u>	<u>12,657</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	9,357	29,364	(18,071)	20,650
Restricted funds	<u>-</u>	<u>15,056</u>	<u>(15,056)</u>	<u>-</u>
Total funds	<u>9,357</u>	<u>44,420</u>	<u>(33,127)</u>	<u>20,650</u>

Barnsley Riding for the Disabled Association

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	14,496	14,496
Current liabilities	(1,839)	(1,839)
Total net assets	<u>12,657</u>	<u>12,657</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	21,730	21,730
Current liabilities	(1,080)	(1,080)
Total net assets	<u>20,650</u>	<u>20,650</u>

12 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>21,555</u>	<u>(7,234)</u>	<u>14,321</u>
Net debt	<u>21,555</u>	<u>(7,234)</u>	<u>14,321</u>
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>9,357</u>	<u>12,198</u>	<u>21,555</u>
Net debt	<u>9,357</u>	<u>12,198</u>	<u>21,555</u>