

RIDING FOR THE DISABLED ASSOC. NSW

TALL TIMBERS CENTRE

GABLES



ANNUAL REPORT

FOR

2024 ANNUAL GENERAL MEETING



RIDING FOR THE DISABLED ASSOCIATION (NSW) TALL TIMBERS CENTRE

**125 OLD PITT TOWN ROAD
GABLES NSW 2765**

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Facebook: <https://www.facebook.com/RDATallTimbers>
<https://www.facebook.com/OTandSpeechRDATallTimbers>

Instagram: www.instagram.com/rdataalltimbers

LinkedIn: <https://www.linkedin.com/company/rda-nsw-tall-timbers-centre>

DESCRIPTION OF SERVICE

Riding for the Disabled Association (NSW) Tall Timbers Centre provides horse riding and associated activities for people with disabilities. We operate six days a week, during school terms, catering for people of all ages, who come from schools, care centres and individually to participate in horse riding, life skills programs, groundwork programs, mechanical horse sessions, Occupational Therapy, Speech Pathology and Counselling.

RDA (NSW)

Mission:

RDA(NSW) is a charity that provides horse-related activities to enrich the lives of people with disabilities.

Vision:

The equestrian organisation of choice for people with disabilities in NSW acknowledged as the benchmark in service delivery and standards by its stakeholders

Values:

Person-centred, Inclusive, Enriching, Enabling, Respectful, Fun, Valued.

RDA (NSW) Tall Timbers Centre

What we do!

Enhancing skills and abilities together with horses.

How and why are we unique?

Focusing on strengthening abilities through individually tailored programs by professionally trained coaches in a rural setting.

Why do we do it? What impact are we making?

Increase self-esteem, enhance abilities and impact lives. Helping people to see them grow and learn.



RIDING FOR THE DISABLED ASSOCIATION (NSW) TALL TIMBERS CENTRE

OFFICE BEARERS

Mr Greg Urand	- President
Ms Joanne Bermingham	- Vice President (to Dec 23)
Mrs Philippa Lovely OAM	- Treasurer
Mr Michael Bridges	- Secretary
Mrs Karen O'Neill OAM	- Committee Member
Mrs Fran Prudames	- Committee Member
Mrs Jennifer Walden	- Committee Member
Ms Angela Wilkinson	- Committee Member

PAID STAFF – 2023

Mrs Kerry Souter	- Administrator
Ms Nicole King	- Program Co-ordinator/RDA Senior Coach
Ms Chanida Thew	- Horse Manager/RDA Coach
Ms Sophie Scarlett	- Program Assistant/RDA Coach
Ms Allicia Joiner	- Speech Pathologist
Ms Wendy Brooks	- RDA Coach/Life Skills
Ms Madeleine Yeaman	- OT to April 2023/RDA Coach

VOLUNTEER COACHES – 2023

Mrs Karen O'Neill OAM	- RDA Senior Coach and Assessor
Mrs Wendy Moreland	- RDA Senior Coach
Mrs Kim Kozis	- RDA Coach
Mrs Elaine Van Es	- RDA Coach
Ms Michelle Murray	- RDA Coach
Mrs Katrina Rosier	- RDA Coach (on leave)
Ms Tracy Mills	- RDA Trainee Assistant Coach
Mrs Robyn Scott	- RDA Coach/Counsellor (on leave retired Oct 23)



PRESIDENT'S REPORT FOR 2023

It is an absolute honour and privilege to lead a group of fantastic volunteers at Tall Timbers. As a former Unit Commander (President equivalent) of another volunteer organisation, Marine Rescue, I was told that the first two years would go very quickly. How true those words were. It is also true for Tall Timbers. The second year has gone by with huge success.

Riding for the Disabled is an amazing organisation worldwide. The organisations success is dependent on the members and volunteers who give up so much of their time. Dedicated and committed to the cause.

Organisations can fall into the trap of getting involved in the politics. As I stated last year, we at Tall Timbers focus on the positives. I believe this has helped us bounce back from the events of Covid, where the Centre was impacted hugely. Whilst we are not back to pre-Covid times, we are close.

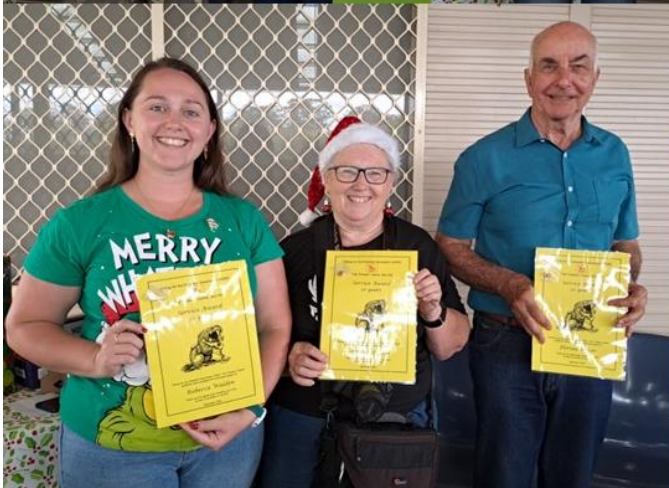
My time commitment and involvement this year is going to improve and increase.

We participated in the following activities/events:

- Bunnings BBQs at Bunnings Rouse Hill
- Regular Working Bees with our volunteers and/or corporate
- Hosted SES Large Animal Rescue training days
- Hosted EPA (Equine Pathways Australia) Clinics
- Supporter's Day Morning Tea in January
- Model railway Show in March
- Our Charity Golf Day in March
- TT AGM in March
- First Aid Training
- Plant Fair in April
- Community Connect in April
- Riverstone Parade
- RDA NSW AGM in May
- Bingo fundraiser
- National Volunteer Week morning tea
- Coaches' Workshop at RDA Ryde Centre in June
- Western Sydney Award for Business Excellence Finalist for Outstanding Community Organisation
- Horses Birthday High Tea on the 1st August
- RDA NSW State Dressage in August
- Mounted Games and Gymkhana Gala at SIEC in August
- Orange Blossom Festival Parade in September
- BNI Charity Collective Golf Day
- Hawkesbury Race Club Charity Race Day
- End of Year Presentation in December
- Rotary Christmas Markets
- Return and Earn donation program
- Play for Purpose Raffles

Of particular note is that the Centre is back on track financially and it is expected to continue this year. Any organisation requires strong support from the broader operating/executive committee. RDATT is no exception. The committee is very supportive. The future is very positive and bright, and I look forward to continuing to support and guide the Centre again this year.





HOW WE IMPACT THE COMMUNITY

134 Equine Participants
60 Allied Health Participants
Over 1200 Volunteer shifts
2160 hours of Equine programs delivered

BENEFITS THAT OUR COMMUNITY HAVE SEEN THROUGH THEIR PARTICIPATION IN OUR PROGRAMS

QUOTES FROM OUR PARTICIPANTS, FAMILIES AND VOLUNTEERS

- *Physically, great core strength and hip flexor mobility. Emotionally, she feels proud and a sense of identity which has helped her confidence and social skills.*
- *My daughter has become more confident in herself, which is amazing. From her first day on Mac the mechanical horse she cried and was extremely nervous, then we got accepted into the 13-week block and my daughter loved every week.*
- *RDA helps tremendously with his mental health, learning about following instructions and accepting responsibility. It is hands on for both people and animals, sensory integration, and especially has improved his reflexes and motor planning which is one of the most needed for him.*
- *She has strengthened her core, she has gained confidence in her abilities, she has started to use and rely on the left-hand side of her body and further developed her empathy for animals. It has provided so much that we were unable to get for her from other therapies. It was a such a special time to be able to come to the RDA property and interact with the horses. Thank you.*
- *If I had to choose three words to describe it, I would choose calm, peaceful and fun. It's also tiring, but in a good way. We feel calmer when we get back, and that's why everyone wants to go to sleep.*
- *I learned how to keep calm, because horses are so sensitive, they can hear your heartbeat when you are close enough.*
- *Students gain self-esteem and self-confidence while learning how to work with such a large and powerful creature to achieve objectives. They also learn how to care for horses, which can improve responsibility and work ethic in their daily lives.*
- *Daphne, in partnership with Tall Timbers, has helped me achieve my goals of building my core strength and gross motor skills. But they have helped me with so much more. Every Saturday, the staff and volunteers greet me and wait patiently for a greeting in return. This builds my social skills which I can now apply to all aspects of my life. And another thing. I did not realise that Daphne would help me curb my anxieties. I feel calm when I'm riding her and after I ride her.*
- *Whatever volunteer work we all do, is for the benefit of the people who come and enjoy the rides and special training provided by RDA Tall Timbers.*
- *Volunteering has given me joy and purpose outside of family life. I am learning so much about the horses and how to handle and lead them, preparing the equipment for riding and the classes. I am learning how to engage and communicate with the children and celebrate their achievements.*
- *I feel that I have gained so much more personally out of my involvement with RDA, the riders, the horses and the volunteers than what I have contributed. Thank you.*

OFFICE ADMINISTRATOR'S REPORT – 2023

RDA (NSW) Tall Timbers Centre provides various riding programs, life skills programs, Connections (Equine Facilitated Mental Health), groundwork programs, mechanical horse sessions as well as Speech Therapy. We are still on the lookout for an OT so that we can recommence the Occupational Therapy sessions.

The Centre would not be able to continue without the generous support of so many people, organisations and donors and we are very appreciative of their assistance. Fundraising continues to be challenging but it was wonderful to see that we still have many supporters who understand and appreciate the benefits of the services we deliver.



The Centre's recovery from the effects of the COVID pandemic continued in 2023. Volunteer numbers have improved but remain low. Unfortunately, our volunteer Coach numbers declined in 2023 for various reasons including personal relocation or employment changes but we have recently welcomed Janelle Patten who has joined the staff team as an experienced RDA Coach. This will enable the Centre expand our services and offer a consistent program each week.

The shortfall of funds required to run the programs and maintain the Centre come from fundraising, donations and grants. The Centre also holds term deposits which earn interest to help cover the operating costs of the Centre as well as allowing for property improvement and maintenance and for the purchase of necessary equipment. Tall Timbers Centre continues to subsidise the cost of our programs and the fees charged are only a portion of the cost for our Centre to offer a placement. We welcome any new and innovative ideas for helping us to raise funds to run the program and very much appreciate the efforts of those who run events on our behalf.

Due to the exorbitant cost of the Quality Audit required to remain an NDIS registered provider, the Committee and staff made the decision not to go through this process as it had become financially unviable with only a very small proportion of clients requesting claims through the NDIS Portal. However, our high-quality standards remain and this just means that participants now need to claim NDIS funds through a Plan Manager or the Self-Managed claim process.



Fortunately, Tall Timbers Centre was successful with applications for some grants throughout the year. We received \$25k through Perpetual Trustees. The Horse Shade area was refurbished with the assistance of \$20k from the Mitchell Stronger Community Grant and Community Building Partnerships supported the arena lighting upgrade and bird netting. We received \$14k through ClubsGRANT to assist with the cost of running the program. Hills Shire Council assisted with a \$10k grant for wages. The Association of Financial Advisers donated \$4k to the Centre. We received \$5k through the

Volunteer Grants Program to update equipment.

Thank you for the following major donations: The Profield Foundation for their continued support of the Centre. Bendigo Bank Foundation assisted with the cost of running the Tots/Tiny Tackers Program. Sutherland Shire Horse Owners donated \$5k in memory of Joy Charlton for riders working on independent riding and dressage training. BNI Sydney North West and Penrith \$6.5 as a result of the Charity Collective Golf Day. Mortgage Choice Charity Foundation donated \$4k for programs in 2024.

We would like to recognise the following organisations, Service Clubs and supporters who have assisted us over the past year. Without their generosity our program would not be possible. Marc Hardman & Associates, BNI Sydney North West and Penrith, BNI Business Masters Castle Hill, North Shore Railway Modellers, The Hills Shire Council, Inner Wheel Club of Blacktown, Lions Club of Kellyville, Arcadian Quilters, Bunnings Rouse Hill, Grill'd Rouse Hill, Galston Financial Services, The Alternative Board, The EAC Charity Club (now closed) and the Box Hill & Nelson Progress Association.



For privacy we do not disclose names of some individual donors but sincerely thank them for their continued support. Unfortunately, some of the major contributors/families who have been supporting Tall Timbers for many years are now unable to do so resulting in a greatly reduced amount in income from donations.

Thank you also to the members of the new Horsey Fan Club: Baulkham Hills Football Club, Melanie Cochrane, Kerryn Miler, Hossein Khodadad Shargh, Coral Harrison, Jock Rice-Ward, The Alternative Board Ryde/Parramatta, Jen's Cleaning, PW Lawyers, Bianca Kinnear, Galston Financial Services, Riverstone RSL Sub Branch, Lions Pride Holden Car Club, Jim & Wendy Moreland, Lions Club of Castle Hill, Lions Club of Crestwood, West Pennant Hills Plumbing, EAC Charity Club (final due to Club closure), Rotary Norwest Sunrise Bella Vista, Rotary Club of Blacktown, Rhonda Beach & Cheryl Waller, Sofie Mckeown, Parklea Garden Village Tai Chi Group, The Roach Boys, Jill Hart, Linda Addison and Joan Edwards. Thank you to everyone who donated items from our wish list and preloved saddlery.

We continue to hold BBQs at Bunnings Rouse Hill throughout the year and sincerely thank them for allocating days to Tall Timbers Centre. In 2023 over \$10k was raised at the BBQs. We now offer cashless payments and this has also helped to increase the amount of funds raised.

Our team once again assisted with catering at the Model Railway Exhibition at Forestville hosted by the North Shore Railway Modellers Club who also donate a portion of the door takings to our Centre. Other fundraisers included a Horses' Birthday High Tea, catering for the Plant Collectors' Fair and Bingo. The Golf Day went ahead in March at the lovely Lynwood Country Club. We continue with Play for Purpose Raffles and are included in Return and Earn fundraising. We have also connected with Beyond Bank Community Rewards Program.

Our COVID safe plan continues to be in operation with organising systems, programs and training in place to keep the Centre running in a COVID safe manner. An online booking system remains in place for volunteers and participants. Administration continues to be done both on and off site.

We also love to be out and about in the Community. In 2023 we participated in the Orange Blossom Parade through Rouse Hill Town Centre, went in the Riverstone Festival Parade, attended Community Connect as well as the Christmas Market at the Galston Club and were most recently seen on Australia Day at Bella Vista Farm at the Hills Lions Clubs Fundraising Food Stall. Tall Timbers Centre was also a finalist for Outstanding Community Organisation at the Western Sydney Awards for Business Excellence.



As a celebration to finish off National Volunteer Week and to celebrate 50 years of RDA Tall Timbers we held a morning tea/reunion at the Centre. Guests received bookmarks and volunteers went into a draw to win some lovely prizes donated by Jim's Bookkeeping Baulkham Hills and GSR Plumbing.

Our Centre offers work experience and community work to students from universities and schools which they can do as part of their studies or Duke of Edinburgh Award Scheme. These students gain an understanding of our service and people with disabilities as they assist us in classes and with horse and rider preparation.



In December we held a combined Volunteer and Rider Awards morning tea at Tall Timbers Centre. Florian Wieser was presented with 2023 Volunteer of the Year – Florian has been assisting with property maintenance at Tall Timbers for over 10 years. Jared Guild and his mum Kate were jointly presented with Volunteer Achievement Award 2023. Lauren Downey was presented with the Young Volunteer of the Year award. Noah was awarded the Bill Harvey Memorial Award and Paige received the Rider Encouragement Award. Horse of the Year went to Nugget! Volunteer service awards were also presented. Major Awards went to Robyn Given for 40 years' service, Pip Lovely for 20 years, 15 years for Sophie Scarlett and Robyn Scott and 10 years awards went to Jen Walden, Rebecca Walden, Florian Wieser, Allan Gollan and Caroline Allen.

Thank you to the volunteers who help us to keep our grounds maintained and the gardens looking lovely. Thank you also to those Corporate Groups who undertook Working Bees throughout the year, your help is always appreciated. In 2023 we welcomed Lend Lease, Equifax and Zoetis. We also had a group from the Mitchell Youth Leadership Forum assist with weeding paddocks for a day.

Thank you to my fellow staff members for their continued support and friendship. Thank you to the Committee and all the volunteers who continued to support the Centre in 2023.



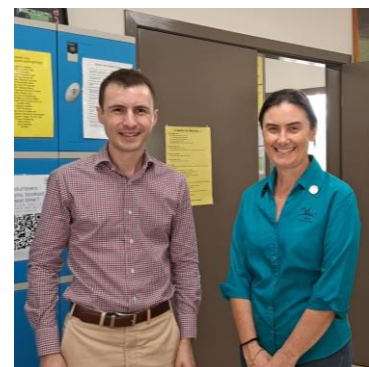
Kerry Souter



COACH'S REPORT – 2023

As we reflect on 2023 it was clearly a year for consolidation but also presented opportunity and growth. Our newest normal following COVID gave us an insight into the current trends in the community and the impact of NDIS. We were able to assist 134 families in some way through the Equine program and another 60 through our Allied Health programs. We couldn't have done it without our Volunteers who support the Coaches through the sessions and behind the scenes.

Our School based programs have continued to struggle with enough staff to attend the Centre hence our Individual programs have continued to thrive. Making the programs available to Individuals not only helps fill the gaps between schools and groups but creates great opportunity for the families that are seeking opportunities for their loved one.



Thank you to the Community Building Partnership Grant program for supporting the arena bird netting and lighting upgrade. This has made a huge difference to the arena, it's amazing how many times we have used the lights in the middle of the day!



Our Coaches attended the RDA(NSW) State Coaching Workshop hosted by Ryde Centre in June. The focus of this workshop was the "Disciplines of RDA". Maddy was inspired to create entries for the Musical ride and within 8 weeks we had 2 entries submitted. Congratulations to the Saturday Participants and Volunteers for supporting Maddy. Their efforts received a 2nd and 3rd place!

Our Allied Health programs were presented to the RDA(NSW) Community at the 2023 Administration Workshop. While our Occupational Therapy programs are currently on hold, we continue to provide Speech Pathology services with a view to re commencing Occupational Therapy in the future. Thank you to Maddy for her commitment to the OT Role over the last few years and we wish her well in her future endeavours. Our Speech Pathologist, Alicia has continued to build a strong case load and forge relationships with many Pre-schools and Schools and North West Community Services to help assist the community with language and communication needs.

We again hosted Australian Catholic University Occupational Therapy students with the project aim to design a reference guide for RDA Coaches in relation to identifying a referral need to therapy programs.

We continued to support the community with Large animal rescue training in conjunction with David King – SES Hawkesbury. We held numerous SES Volunteer training sessions and 2 NSW Ambulance Rescue courses. Equine Pathways Australia clinics also continued with two more RDA participants taking up an opportunity to participate.

We were pleased to be able to attend Sydney International Equestrian Centre with Cody, Briar, Layla and Sarah riding Pablo and Bailey competing in the new format of the State Mounted Games event. We also provided support to Alicia a rider from Ryde Centre riding Pablo and Mikaela from Manning Great Lakes Centre to attend the State Dressage Championships.

We held a Mounted games event where many of our participants had the opportunity to participate in ridden or groundwork mounted games some for the first time! Congratulations everyone and thank you to the Volunteers that made this possible.

The end of the year saw us create more afterschool opportunities providing an introductory ground work program to participants on the waiting list. We acknowledge the contribution of our past Coaches who have not been able to coach for a variety of reasons since before COVID and know they are still around supporting the Centre. Thank you to Kirsty, Joan, Christie, Julie, Robyn, Katrina and Michelle; we know you are not very far away but we are also aware that we have to accept that Coaching regularly is not a possibility. Thank you for being part of our Golden Era, it has been an amazing contribution to the community.

Thank you to Kerry, Chanida, Sophie, Alicia and Maddy for supporting me and the day to day programs. It's a busy world we work in with ups and downs but at the end of the day we work to get it done for our participants.

Looking forward to seeing what 2024 brings our way!

Nicole King





HORSE MANAGER'S REPORT – 2023

2023 was the year of weather! The year started with rain and ended in a heat wave. The horses weren't really sure what was going on but as always, they handled it much better than I did.

We welcomed Cloud into the team, another retired polo pony. This little grey mare has been a fantastic addition to our program. We farewelled Dapper to a retirement home after four years with us. I hope he is enjoying his retirement. We said sad goodbyes to Mouse and Karoo, these sweet old gentlemen had hearts of gold and put many a smile of people's faces. They have left a huge hole to fill and will never be forgotten.

TT currently has 15 horses, 12 available for program, 2 in training and 1 retiree.

RDA(NSW) did not attend the Sydney Royal this year, instead our State Mounted Games competition was held at SIEC in conjunction with the State Dressage Championships and Gymkhana. Bailey and Pablo represented TT along with their five riders, including a representative from Ryde centre who wished to compete but was unable to bring a horse. All competitors rode extremely well and should be very proud of themselves. Sadly, we didn't have any dressage competitors this year but three of our riders also competed in the gymkhana section of the weekend, they, and the horses, handled the long day very well.



We also had riders compete in the RDA(NSW) video dressage competition. A great competition for our riders as it takes away the stress and atmosphere of a strange competition venue. Our TT mounted games day was a huge success. Eight horses, twenty entrants, lots of dancing and even more laughter made for a great day!

Bailey, Pablo, Spark and Fly continued to be regular participants in EPA clinics helping up and coming para equestrians while many of the horses got to help NSW SES and NSW Ambulance members learn the basics of horse handling in an emergency situation during Large Animal Rescue Training.

Thank you to all contributors to the replacement of the shade structure over the day yards. As one of the first structures to go up during our development sixteen years ago it had seen better days and now looks fresh and bright.

There has been many a working bee this year, from our faithful volunteers, school students, community service groups and corporate workers doing everything from sweeping and weed pulling, whipper snipping and stick picking to fencing, harrowing and mowing. These events are vital to the centre making sure everything is neat and tidy and, most importantly, safe for both horse and human.

2023 threw everything at us and somehow seemed to last five years and five minutes simultaneously. Thank you to our volunteers who keep digging deeper to keep us operating. To our participants, thank you for keeping the smile on my face, you are why we are here! To my fellow staff members, thank you for always being there and to the heroes of the whole operation- my beautiful ponies, we (literally) couldn't do it without you! Here's to 2024!

Chanida Thew







**RIDING FOR THE DISABLED ASSOCIATION (NSW)
TALL TIMBERS CENTRE**

**125 OLD PITT TOWN ROAD
GABLES NSW 2765**

ABN 22 977 966 930

2023 – FINANCIAL STATEMENTS

Report of the Auditor

Auditor's Independent Declaration

Statement by the Committee

Statement of Profit or Loss

Statement of Financial Position

Statement of Cash Flow

Statement of Changes in Equity

Notes to the Financial Statements

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RIDING FOR THE DISABLED (NSW) TALL TIMBERS CENTRE

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of the Riding for the Disabled Association (NSW) Tall Timbers Centre, being a special purpose financial report for the year ended 31st December 2023, which comprises the statement of financial position as at 31st December 2023, the income statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the Committee.

In our opinion, except for the possible effects of the matter described in the Basis for Opinion paragraphs, the accompanying financial report of the Riding for the Disabled Association (NSW) Tall Timbers Centre has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the Associations Incorporation Act 2009 (NSW) including:

- giving a true and fair view of the Association's financial position as at 31st December 2023 and of its financial performance for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1 and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting.

1. Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the basis of fulfilling the Association's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose and;
2. Without modifying our opinion, we make this statement in relation to donations and fundraising. As is common for an organisation of this type, it is not practicable to maintain an effective system of internal controls over donations, subscriptions and other fund raising activities until their initial entry in accounting records. Accordingly, our audit opinion in relation to fundraising was limited to the amounts recorded.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RIDING FOR THE DISABLED (NSW) TALL TIMBERS CENTRE

Responsibilities of the Committee for the Financial Report

The Committee is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Committee determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting requirements. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than members, or for any purpose other than that for which it was prepared.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.
- Conclude on the appropriateness of the Committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RIDING FOR THE DISABLED (NSW) TALL TIMBERS CENTRE

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In accordance with the *Charitable Fundraising Act 1991*, the Riding for the Disabled Association (NSW) Tall Timbers Centre must meet the following requirements:

- The accounts and associated records must be properly kept in accordance with the Act and the regulations;
- Money received as a result of fundraising appeals conducted during the year must be properly accounted for and applied in accordance with this Act and the regulations; and
- The entity must remain solvent.

In our opinion the Committee of the Riding for the Disabled Association (NSW) Tall Timbers Centre - have satisfied their obligations as required under the *Charitable Fundraising Act 1991*.

Dated this 20th day of February 2024

**McCARTHY SALKELD
AUDIT PTY LTD**



**Jane Perry
Director FCA**

**Ground Floor, Suite 3
410 Church Street
North Parramatta NSW 2151**

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 60.40 OF THE
AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE MEMBERS OF RIDING FOR THE DISABLED ASSOCIATION (NSW) TALL TIMBERS**

We declare that, to the best of our knowledge and belief, during the financial year 31 December 2023 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Dated this 20th day of February 2024

**McCarthy Salkeld
Audit Pty Ltd**



Jane Perry FCA

**Ground Floor, Suite 3
410 Church Street
North Parramatta NSW 2151**

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

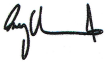
Statement by the Committee

The committee members declare that, in the RDA Tall Timbers Centre Committee's opinion:

- a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when the become due and payable;
- b) the financial report and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*;

Signed in accordance with subsection 60-15(2) of the Australian Charities and Not-for-profits Regulation 2013

Dated this 20th day of February 2024



Greg Urand - President



Philippa Lovely - Treasurer

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Statement of profit or loss

For the year ended 31 December 2023

	2023	2022
	\$	\$
INCOME		
Program participation income	74,249	40,675
Allied Health income	6,823	12,767
Allied Health income - Occupational Therapy	21,671	77,052
Allied Health income - Speech Pathology	107,709	75,634
Allied Health income - Equine Facilitated Mental Health	-	2,275
Horse care donations	21,055	18,719
Arena usage fees	3,587	4,482
Membership fees	390	431
Other grants	14,000	14,850
Donations	63,766	64,891
Proceeds from functions (Note 11)	36,237	18,260
Interest received	33,856	12,199
Surplus on sale of merchandise	165	300
Other income	23	-
Government Grants	41,401	258,312
	<u>424,930</u>	<u>600,846</u>
EXPENDITURE		
Operating expenses		
Allied Health operating expenses	1,605	2,159
Wages and staff provisions	313,004	327,352
Superannuation	33,324	33,312
Employee leave provisions	8,764	19,491
Staff and coach training	1,983	531
Staff and volunteers' amenities	1,774	1,609
Horse feed	27,242	22,835
Livestock and related costs	300	-
Farrier	6,982	7,909
Veterinary/Dentist	11,475	7,330
Running costs of vehicles, tractors and travelling	3,353	3,705
Insurance - workers compensation	5,757	6,625
Repairs and maintenance of property and equipment	15,237	24,914
Entry fees - riders	60	40
Subscriptions	845	712
	<u>431,704</u>	<u>458,523</u>

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Statement of profit or loss

For the year ended 31 December 2023

EXPENDITURE	2023 \$	2022 \$
(continued)		
Administrative expenses -		
Accounting Fees	80	750
Audit fees	5,250	5,000
Audit Fee NDIS certification	-	-
Affiliation fees	315	114
Bank charges	378	129
Computer expenses	191	2,024
Electricity	2,129	2,541
Insurance - Property and equipment	9,445	8,474
Legal Fees	-	3,621
Photocopier expenses	1,017	806
Postage	13	112
Printing and stationery	590	1,123
Promotion	1,429	564
Rates - Council	1,314	1,323
RDA NSW - Admin fee	100	110
RDA NSW Registration fees	10,890	8,693
Telephone & Internet costs	3,256	2,931
Sundries	171	967
	<u>36,567</u>	<u>39,282</u>
Depreciation -		
Vehicles and other equipment	3,884	3,383
Office equipment	639	653
	<u>4,523</u>	<u>4,036</u>
Total expenditure	472,794	501,841
Net Current Year Surplus / (Loss)	<u>(47,864)</u>	<u>99,005</u>
Accumulated Funds at the beginning of the financial year	2,324,767	2,225,762
ACCUMULATED FUNDS AT THE END OF THE FINANCIAL YEAR	<u><u>2,276,904</u></u>	<u><u>2,324,767</u></u>

To be read in conjunction with the attached notes

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Statement of financial position

As at 31 December 2023

		2023 \$	2022 \$
CURRENT ASSETS -	Note		
Cash and cash equivalents	2	139,481	207,774
Investments	4	883,723	868,832
Trade and other receivables	3	9,569	52,011
Other assets	5	50,573	39,731
		<u>1,083,346</u>	<u>1,168,349</u>
Total Current Assets		<u>1,083,346</u>	<u>1,168,349</u>
NON-CURRENT ASSETS -			
Leasehold Improvements, plant and equipment	6	1,766,226	1,720,893
		<u>1,766,226</u>	<u>1,720,893</u>
Total Non-Current Assets		<u>1,766,226</u>	<u>1,720,893</u>
Total Assets		<u>2,849,572</u>	<u>2,889,242</u>
CURRENT LIABILITIES			
Trade and other payables	7	17,683	18,254
Income received in advance		-	-
Employees entitlements	8	109,173	102,038
		<u>126,856</u>	<u>120,292</u>
Total Current Liabilities		<u>126,856</u>	<u>120,292</u>
NON-CURRENT LIABILITIES			
Employees entitlements	8	6,640	5,011
		<u>6,640</u>	<u>5,011</u>
Total Non-Current Liabilities		<u>6,640</u>	<u>5,011</u>
Total Liabilities		<u>133,496</u>	<u>125,303</u>
NET ASSETS		<u>2,716,076</u>	<u>2,763,939</u>
ACCUMULATED FUNDS		<u>2,716,076</u>	<u>2,763,939</u>

To be read in conjunction with the attached notes

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Statement of Cashflow

As at 31 December 2023

	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES	9	
Receipts from customers	240,000	161,581
Grants received	55,401	273,162
Donations received	84,821	83,610
Fundraising income received	40,596	18,410
Interest income	33,855	12,199
Payments to suppliers	(458,221)	(508,500)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(3,548)	40,463
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment	(49,854)	(287,055)
Redemption of term deposits	(14,892)	252,947
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	(64,745)	(34,108)
CASH FLOWS FROM FINANCING ACTIVITIES	-	-
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	-	-
NET INCREASE (DECREASE) IN CASH HELD	(68,293)	6,355
Cash at the beginning of the financial year	207,774	201,419
Cash at the end of the financial year	2 139,481	207,774

To be read in conjunction with the attached notes

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Statement of changes in equity

As at 31 December 2023

	Accumulated Funds	Reserves	Total
Balance as at 1st January 2022	2,225,762	439,172	2,664,934
Surplus/ (loss) for the year	99,005	-	99,005
Balance as at 31st December 2022	<u>2,324,767</u>	<u>439,172</u>	<u>2,763,939</u>
Balance as at 1st January 2023	2,324,767	439,172	2,763,939
Surplus/ (loss) for the year	(47,864)	-	(47,864)
Balance as at 31st December 2023	<u>2,276,904</u>	<u>439,172</u>	<u>2,716,076</u>

To be read in conjunction with the attached notes

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Notes To The Financial Statements

For the year ended 31 December 2023

1 Statement of Significant Accounting Policies

These special purpose financial statements have been prepared in order to meet the requirements of the members and the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 (and its regulations), and Charitable Fundraising Act 1991 (and its regulations).

The financial statements have been prepared on an accrual basis. Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

Statement of Compliance

The financial report has been prepared in accordance with the the Australian Charities and Not-for-profits Commission Act 2012 and the disclosure requirements of the following Australian Accounting Standards:

AASB 101: Presentation of Financial Statements

AASB 107: Statement of Cash Flows

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1048: Interpretation of Standards

AASB 1054: Australian Additional Disclosures

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

a. Income Tax

No provision for income tax has been recognised as the entity is exempt from income tax under Division 50-5 of the Income Tax Assessment Act 1997.

b. Revenue recognition

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Notes To The Financial Statements

For the year ended 31 December 2023

Government Subsidies

The Association recognises government subsidies when the right to receive the payment is established

Government Funding

Grants received are recognised according to the conditions of the funding agreement. Revenue from grants received is recognised when expenditure associated with the funding is incurred. The balance of unspent grant monies is shown as a liability.

Donations

Donations are recognised as revenue when received

Other Income

All other income is recognised as revenue when received

Interest Revenue

Interest income is mainly on interest-bearing cash and cash equivalent balances. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

c. Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

d. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks.

e. Investments

The financial assets disclosed as current assets represent investments with a maturity less than 12 months. All other investments with a maturity date greater than 12 months are classified as non-current.

f. Trade and other receivables

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

g. Prepayments

Prepayments are recognised on a proportional basis, where the goods or services are paid for in the current year but are expended in future periods. Prepayments that are expected to be expended within a 12 month period have been classified as a current asset. All other prepayments (where applicable) have been classified as a non-current asset.

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Notes To The Financial Statements

For the year ended 31 December 2023

h. Leasehold Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment. The committee has determined for the 2023 year, as in the past not to depreciate the structures on site at this point. This policy will be reviewed yearly.

Depreciation

The depreciable amount of all fixed assets is depreciated on a diminishing value basis over their useful lives to the Association commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are as follows:

Class of fixed asset	Depreciation rate
Office furniture & equipment	20%
Plant & saddlery equipment	10-20%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

Impairment of assets

At the end of each reporting period, the Committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

i. Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period, which remain unpaid. The balance is recognised as a current liability. They are subject to normal credit terms and do not bear interest.

j. Employee entitlements

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting date. Employee entitlements that are expected to be settled within 12 months after the end of the annual reporting period are classified as current and have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. All other employee entitlements have been classified as non-current.

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Notes To The Financial Statements

For the year ended 31 December 2023

k. Accrued Expenses

Accrued expenses are recognised on a proportional basis (if applicable), where goods or services are incurred in the current year but are not invoiced until the following year. Accrued expenses that expect to be invoiced within 12 months of the reporting date have been classified as a current liability. All other accrued expenses (where applicable) have been classified as a non-current liability.

l. Inventory

Inventory is measured at the lower of cost and net realisable value. It does not include a value for the livestock on hand. Any costs associated with their purchase have been written off previously through the profit and loss statement.

m. Comparative figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year where required by accounting standards or a result of changes in accounting policy.

o. Additional company information

The Tall Timbers Centre, of Riding for the Disabled Association (RDA), operates an equestrian centre for persons with disabilities at Gables. RDA is a company limited by guarantee, and is the holder of an authority to fundraise, being the "umbrella" organisation for the Tall Timbers Centre, and similar centres throughout New South Wales. Tall Timbers acknowledges that RDA NSW is the trustee of all assets as recorded in the Financial Statements of Tall Timbers Centre as required for such entity.

Riding for the Disabled Association (NSW)

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Note To The Financial Statements

For the year ended 31 December 2023

	2023	2022
2 CASH AND CASH EQUIVALENTS		
Cash in hand	400	450
Westpac - Cheque Acc	28,486	8,692
Westpac- Cash Reserve	110,595	198,632
	<u>139,481</u>	<u>207,774</u>
3 TRADE AND OTHER RECEIVABLES		
CURRENT		
Trade receivables	9,569	52,011
	<u>9,569</u>	<u>52,011</u>
4 INVESTMENTS		
CURRENT		
Westpac Term Deposits	883,723	868,832
	<u>883,723</u>	<u>868,832</u>
5 Other Assets		
CURRENT		
Inventory - merchandise	1,773	1,852
Prepayments	17,706	11,435
Accrued Income	25,617	8,748
GST	5,477	17,696
	<u>50,573</u>	<u>39,731</u>

Riding for the Disabled Association

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Notes To The Financial Statements

For the year ended 31 December 2023

	2023	2022
LEASEHOLD IMPROVEMENTS, PLANT AND 6 EQUIPMENT		
The Board of RDA (NSW) has advised Tall Timbers to record their expenditure of any capital improvements to the "leasehold property" as leasehold improvements. Accordingly:-		
LEASEHOLD IMPROVEMENTS		
Opening Balance 1st January	1,698,342	1,412,667
Net Development costs during year:		
Arena Roof	-	278,817
Allied Health Cottage Improvements	-	6,858
Horse Shelter	37,664	-
	<u>1,736,006</u>	<u>1,698,342</u>
MOTOR VEHICLES		
Motor Vehicles - at cost	83,667	83,667
Less accumulated depreciation	(71,510)	(69,675)
	<u>12,156</u>	<u>13,992</u>
OFFICE EQUIPMENT		
Office Equipment - at cost	21,552	20,302
Less accumulated depreciation	(18,534)	(17,895)
	<u>3,018</u>	<u>2,406</u>
PLANT & SADDLERY EQUIPMENT		
Plant & Saddlery Equipment - at cost	43,753	32,813
Less accumulated depreciation	(28,708)	(26,660)
	<u>15,044</u>	<u>6,152</u>
Total Property Plant and Equipment	<u><u>1,766,224</u></u>	<u><u>1,720,893</u></u>

Riding for the Disabled Association

Tall Timbers Centre, Gables

ABN: 22 977 966 930

Notes To The Financial Statements

For the year ended 31 December 2023

	2023	2022
7 TRADE AND OTHER PAYABLES		
CURRENT		
Trade Payables		
Accrued Expenses	5,000	5,000
PAYG Withholding	11,434	13,254
Other Payables	1,249	-
	<u>17,683</u>	<u>18,254</u>
8 EMPLOYEE ENTITLEMENTS		
CURRENT		
Annual Leave Provision	75,322	71,682
Long Service Leave Provision	33,852	30,356
	<u>109,173</u>	<u>102,038</u>
NON CURRENT		
Long Service Leave Provision	6,640	5,011
	<u>6,640</u>	<u>5,011</u>
Total Employee Entitlements	<u>115,814</u>	<u>107,050</u>
9 Reconciliation of Cash Flow from Operations with Operating Profit		
a) Reconciliation of Cash		
Cash and Cash Equivalents	139,481	9,142
	<u>139,481</u>	<u>9,142</u>
b) Reconciliation of cash flows from operations with surplus (deficit) from activities		
Operating Profit/(loss)	(47,864)	99,005
<i>Non-cash movements</i>		
Loss on sale of PPE	0	0
Depreciation	4,522	4,035
(Increase)/Decrease in accrued income	(16,870)	(6,741)
(Increase)/Decrease in inventory	79	389
Increase/ (Decrease) in trade & other payables	11,649	(31,582)
(Increase)/Decrease in prepayments	(6,272)	1,008
(Increase)/Decrease in unearned income	-	-
Increase/(Decrease) in provisions	8,764	19,492
(Increase)/Decrease in trade and other receivables	42,443	(45,143)
Cash flows from operations	<u>(3,548)</u>	<u>40,463</u>
10 Auditor's Remuneration	<u>5,000</u>	<u>5,000</u>

Riding for the Disabled Association

Tall Timbers Centre, Gables

Notes To The Financial Statements

For the year ended 31 December 2023

11. Fundraising

	2023			2022		
	Expenses	Income	<u>Net</u>	Expenses	Income	<u>Net</u>
	\$	\$	\$	\$	\$	\$
Model Railways	2,000	9,116	7,116	1,656	5,665	4,009
Ride-a-thon	-	-	-	-	-	-
Horses' Birthday Gift	-	-	-	-	710	710
Horses' Birthday Lunch	563	2,033	1,470	1,180	2,486	1,306
Rotary Raffle	-	-	-	-	-	-
BBQs	3,601	14,237	10,636	2,273	10,901	8,628
Sale of Second Hand Goods	-	50	50	100	200	100
Canteen	1,536	3,567	2,031	1,078	3,688	2,610
Bingo	31	2,437	2,406	-	-	-
Other Raffles	-	47	47	-	94	94
Return and Earn	-	3,143	3,143	-	51	51
Trivia Night	-	-	-	219	971	752
First Aid Course	-	1,000	1,000	-	-	-
Craft Fair	-	250	250	-	-	-
Golf Day	4,169	12,257	8,088	-	-	-
	11,900	48,137	36,237	6,506	24,766	18,260