

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name Tweeddale Rideability Group SCIO						
Registered charity number	SC002853						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024	to	31	03	2025
Set out on pages	The attached Sheet						(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:					Date:	5 December 2025	
Name:							
Relevant professional qualification(s) or body (if any):	Chartered Accountant (ICAS Membership Number M18915, Firm Number F3131)						
Address:	Blyth Smith Axwel House 2 Westerton Road Broxburn EH52 5AU						

TWEEDALE RIDING FOR THE DISABLED ORGANISATION

A Scottish Charitable Incorporated organisation

Management

The Board, also known in the Constitution as the Trustees, control the activities of the organisation including controlling its finances. From this body is elected a chair, a treasurer and a secretary.

Objectives and Activities

The organisation's principal purpose is to promote the objects of the Riding for the Disabled Association (Charity Number SCO 39473) which is to provide disabled people with the means to ride and its activities are focussed on the attainment of this objective.

Financial Management and Resources

The Trustees always ensure that the organisation has sufficient resources to meet its liabilities, pursue its objectives, finance its activities and generally act in relation to its financial husbandry in a prudent and responsible manner. In the year under review to end March 2025, the Trustees, in approving and adopting these Financial Accounts, are satisfied that these duties and requirements have been followed. The organisation has benefitted over the financial year from the fundraising efforts of our members and volunteers, as well as from the continuing generosity of our donors: to all who assisted and contributed, we extend heartfelt thanks.

Year Highlights

We currently have 27 riders, none on our waiting list, and we delivered over 550 participant sessions over our regular Monday afternoon and Saturday morning rides. The experience of riding and being with horses continues greatly to benefit all our participants and this experience is delivered selflessly and with great consideration by our coaches and volunteers to whom I extend both admiration and great thanks. Four of our riders qualified at the Regionals for the National Championships and, although in the end unable to attend the latter, are due our congratulations.



Chair

Tweeddale Rideability Group
Receipts and Payment Account
For the period 1 April 2024 to 31 March 2025

		2023-24
Income		
Donations	11529.03	7624.00
Subscriptions	2785.00	2380.00
Cash AcBank Interest	17.14	29.83
Gold Ac Bank Interest	547.29	376.09
Cheque		0.00
Pony adoption	288.00	276.00
Gift Aid		651.65
Fundraising	1545.70	1262.29
Clothing		20.00
Sale of Pony	4239.38	0.00
bond and transfer		0.00
Interest from bond		0.00
Grant	777.24	2592.00
	<u>21728.78</u>	<u>15211.86</u>
Expenditure		
Crookston Riding Facility	1500.00	1600.00
Pony upkeep	6565.71	4232.77
Tack,Equipment		712.68
RDA membership&Insurance	1214.63	1500.06
Administration	361.06	371.64
Miscellaneous		32.32
Clothing	871.55	236.11
Fixed Bond		0.00
Purchase of pony		0.00
Events	520.90	227.90
Travel costs		0.00
Schooling		0.00
Fund raising		0.00
cheque overpayment		0.00
Maintenance, fencing	3311.16	664.71
Consultancy	400.00	1132.20
Training & Confs	56.50	400.00
	<u>14801.51</u>	<u>11110.39</u>
Surplus for year	6927.27	4101.47

Schedule of Assets-At Cost

Portacabin	11671.50
Two field shelters	9120.65
Hoist	3162.37
Ponies	16900.00
Galebrakes	2617.76
Hay Feeder	246.62
Field mats	333.60
Mounting Block	497.25
Saddles and Tack- estimate	5663.22
Fixtures and equipment -estimate	2175.00
Mirrors	584.20
	<u>52972.17</u>

<u>Funds on hand 31st March 2025</u>	<u>Current AC</u>	<u>Gold AC</u>	<u>Cash</u>	<u>2yr Bond</u>	<u>Total</u>
	£	£	£	£	£
Balance at 1st April 2024	8379.57	22877.31	0	0.00	31256.88
Net Receipts/Payments	6379.98	547.29	0.00	0.00	6927.27
Balance at 31stMarch 2025	14759.55	23424.60	0.00	0.00	38184.15
Reconciled balance at 31st March 2025	14759.55	23424.60	0	0.00	38184.15