

**Highland Group RDA**

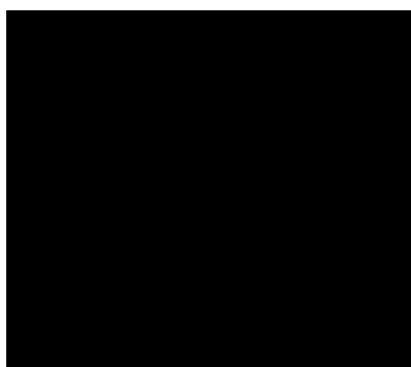
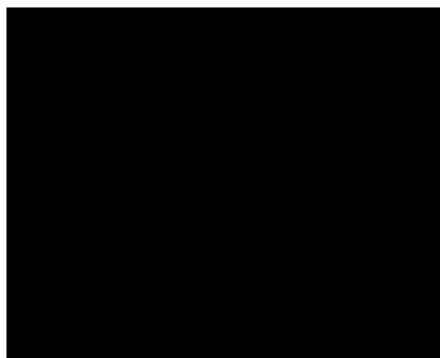
**Scottish Charity Number – SC007357**

**Financial Statements for the  
Year Ended 31 December 2024**

**<http://highlandgrouprda.org/>**

## LEGAL AND ADMINISTRATIVE INFORMATION

### TRUSTEES



**CHARITY NUMBER:**

**SC007357**

**SCIO NUMBER:**

**CS5010395**

**REGISTERED OFFICE:**

HIGHLAND GROUP RDA SCIO  
SANDYCROFT  
REELIG  
KIRKHILL  
IV5 7PP

**INDEPENDENT EXAMINER:**

**SIGNATURE ACCOUNTING SOLUTIONS LTD**

**33 ACADEMY STREET**

**INVERNESS**

**IV1 1JN**

## Trustees' Annual Report

The trustees present their report along with the financial statements of the Group for the 12month period ended 31st July December 2024. The financial statements have been prepared in accordance with the accounting policies and to comply with the Association's Constitution, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005, and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005

### Objective

The primary objective of Highland Group RDA is to enhance the physical and mental health and well-being of our participants through contact with our horses and ponies, thereby promoting confidence and self-esteem and enabling them to partake in a fun activity on a par with their abled peers.

### Activities

The activities took place at the Highland Group RDA centre in the outdoor arena which has a high-quality surface to ensure comfort for horses and volunteers. Sessions, which took place 4 mornings a week from spring to autumn, included riding, groundwork and horse care and were available to all ages. The centre is on leased land and in addition to the outdoor arena comprises grazing for 6 ponies with field shelter and hay store, and 2 porta-cabins for storage and a metal building providing a rest room for volunteer and a toilet facility. With no indoor facility sessions cease during late autumn to early spring, a hardy group of volunteers cared for the ponies during this time.

Participants are coached by specially trained and qualified RDA coaches and supported by our volunteers. The volunteers are also fully trained under the RDA system, which provides a full training scheme and training record for each volunteer. The volunteers, coaches and the groom are reference checked and checked by Disclosure Scotland under section 52 of the Protection of Vulnerable Groups (Scotland) Act 2007.

## **Achievements and Future Plans**

Despite the lack of an undercover facility Highland Group RDA provided limited therapeutic activities to an increasing number of participants ranging in age from 4 years to 48 years old and provided many special memories. Our Barn/Administration building should have been completed in 2022 however ongoing problems with the contractor led to the Trustees deciding to dismiss him and despite continuing efforts have not been able to find a company willing to complete the build. A Grant awarded by Pets at Home for £80,000 to support the Charity has been returned to the provider per the terms of the agreement.

## **Governance and Management**

Highland Riding Group for the Disabled is a Scottish Charitable Incorporated Organisation (SCIO) number SC07357, and the governing document is its SCIO constitution. The organisation is also a group of the UK wide Riding for the Disabled Association (RDA) and is bound by its principles and practices. The management of the SCIO is the responsibility of the elected trustees.

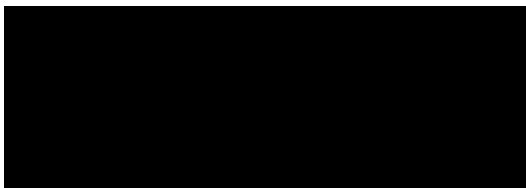
## **Board of Trustees**

The Board of Trustees should comprise a Chairperson, a Secretary, a Treasurer and up to 5 others they meet at least quarterly or more frequently as required by the needs of Highland RDA. Trustees are appointed and removed in accordance with the Constitution which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any trustee by the unanimous agreement of the others. New trustees are introduced to current trustees and given an induction pack which includes amongst other information the Group's guidance notes on being a trustee, the Constitution and can attend two meetings before committing to join. The board contains three Trustees, the minimum required. We continue to try and recruit.

## **Current Finance**

The financial results for year ending December 31st 2024 show a substantial decrease in revenue which is of great concern, as stated earlier a restricted grant of £80,000 towards our stable block was returned to Pets Foundation as we had not fulfilled the required criteria however, is being held by them in the hope that we can meet their new criteria. We were fortunate to receive a donation of £40,000 (£50,000 with Gift Aid) and to receive £20,000 over two years from the Bank of Scotland 'Energise' Grant programme which has enabled us to continue. Our own fundraising efforts continue to return small but effective amounts.

The Trustees' report was approved by the Board of Trustees.



	Year Ended 31/12/2024	Year Ended 31/12/2023	
<b><u>Receipts</u></b>			
Donations	74777	34799	
Charitable Activities	3561	1485	
Investments	0	6118	
Other income	0	275	
<b>Total Receipts</b>	<b>78338</b>	<b>42677</b>	
<b><u>Payments</u></b>			
Insurance	1064	758	
Travel, Training & Equipment	3841	1368	
Veterinary and Feed Expenses	7410	6614	
Contractor Costs	25994	24655	
Office Costs	4559	2700	
Grant Repayment	80000	0	
<b>Total Payments</b>	<b>122868</b>	<b>36095</b>	
<b>Surplus/(Deficit) for the year</b>	<b>-44530</b>	<b>6582</b>	
<b><u>Statement of Balances</u></b>			
Balance Brought Forward at 01/01/2024	69419.84	62837.84	All funds are unrestricted
Add Surplus/(Deficit) for year	-44530	6582	
	<b>24889.99</b>	<b>69419.84</b>	
			<b><u>Notes to the Accounts:</u></b>
Represented by:			
Balance at Bank at 31/12/2024	24857.27	69387.12	
Petty Cash Balance at 31/12/2024	32.72	32.72	
	<b>24889.99</b>	<b>69419.84</b>	

- 1 Accounting Policies – Basis of Preparation The accounts are prepared on a Cash Basis
- Independent Examiner's Report to the Trustees of Highland Group RDA**

I report on the financial statements of the charity for the year ended 31<sup>st</sup> December 2024

#### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee's Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

#### **Basis of independent examiner's statement**

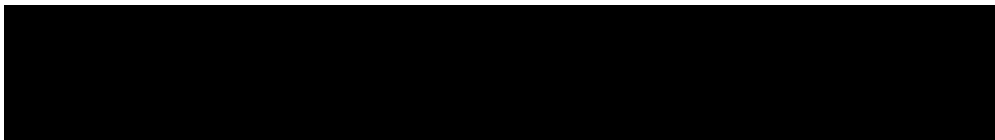
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts

Regulations. An examination includes a review of the accounting records kept by the club 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.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



For and on behalf of Signature Accounting Solutions Ltd