

**GORDON GROUP
RIDING FOR THE DISABLED ASSOCIATION SCIO**

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2024**

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**CONTENTS****FOR THE YEAR ENDED 31 JULY 2024**

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GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**TRUSTEES' ANNUAL REPORT****FOR THE YEAR ENDED 31 JULY 2024**

The trustees present their report along with the financial statements of the Group for the 12 month period ended 31st July 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.

Reference and Administrative Information**Charity Name**

Gordon Group Riding for the Disabled Association SCIO

Charity Number

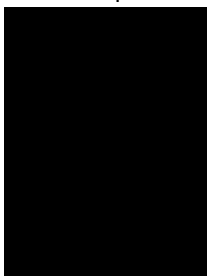
SC028676

Registered Office

Tweeddale
Keithhall
Inverurie
AB51 0LU

Trustees

The Group's trustees for the period were:

	Trustee	Chairperson	Appointed	18/10/2022
	Trustee	Vice Chair	Appointed	18/10/2022
	Trustee	Secretary	Appointed	18/10/2022
	Trustee		Appointed	18/10/2022
	Trustee	Treasurer	Appointed	12/07/2023

Aims and Objectives**Purpose**

To promote the objectives of the Gordon Group Riding for the Disabled Association, a Scottish Incorporated Charitable Organisation registered under Charity Number SC028676 by providing disabled people and people with mental health difficulties with the opportunity to ride or interact with horses to benefit their health and wellbeing in Aberdeenshire.

Mission Statement

To use equine therapy to benefit the lives of individuals with physical and/or intellectual and/or mental health challenges.

Aims of the organisation

The central focus and aim of Gordon Riding for the Disabled Association (GRDA) is to use horses and ponies to provide therapy, achievement and enjoyment to people with physical and/or intellectual and/or mental health challenges in Aberdeenshire.

Activities

The activities take place at the GRDA Tweeddale centre which is a purpose-built facility comprising a 20m x 40m indoor riding arena with a special waxed surface ideal for both volunteers and ponies. There is a meeting room and gallery which are used daily by participants and their carers and are also used for demonstration and training events. The GRDA ponies, specifically selected for their suitability, are grazed on 9 acres; there are also stables and a hay store which are built in an adapted farm shed. The buildings and grazing land are all leased from the Keithhall Estate. The ponies are cared for by grooms and have regular visits from the farrier, the dentist, the saddler and are routinely monitored by the vet.

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 JULY 2024

GRDA does not provide conventional equestrian activities. Rather, it offers sessions of specialist equine therapy and equine facilitated self-development known to benefit the behavioural, cognitive and social skills, and reduced anxiety as well as having physical benefits for participants. GRDA sessions are run from Monday to Friday.

Participants of all ages attend GRDA. They come both from primary and secondary schools in and around the Inverurie area and we also have participants who attend privately.

Participants are coached by specially trained and qualified RDA coaches and equine facilitated learning practitioners 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 Performance

During the 2024 financial period, GRDA was able to continue and build up activities impacted by Covid. GRDA has welcomed a number of new coaches and volunteers, and has provided therapy to 65 riders. GRDA has introduced a new non-ridden activity called Equine Facilitated Learning, which provides particular benefits in anxiety reduction, relaxation and self-development. This has been achieved through the use of grant funding to support the training of three coaches who all achieved a Scottish Qualification Authority certification in Equine Facilitated Learning.

Governance and Management

Gordon Group Riding for the Disabled Association (GRDA) is a Scottish Charitable Incorporated Organisation (SCIO) number SC028676 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 Board of Trustees

GRDA has a non-executive Board of Trustees comprising a Chairperson, a Secretary, a Treasurer, a chair of the management committee and a Fundraiser. The Board meets at least quarterly or more frequently as required by the needs of GRDA.

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 the latest audited accounts for GRDA.

During the period of the report, there have been several changes in the Board. This has led to some changes in approach and focus, particularly in relation to the structure of the organisation and fundraising.

The management committee comprising a chair and members, is the main executive arm of GRDA and reports to the Board of Trustees via the Trustee who is chair of the Management committee.

The management committee is responsible for the day to day running and management of GRDA, including the implementation of GRDA and RDA policies on coach and volunteer training, safeguarding, health and safety, pony welfare, as well as building maintenance, the organisation of the daily sessions, the coaches, the volunteers, the riders and all other daily and routine management responsibilities.

Risk and Uncertainties

The trustees maintain a risk register in which the major risks to which the Group is exposed are identified. The risks, their likelihood and impact together with appropriate mitigation strategies are regularly reviewed to ensure that all relevant risks are noted and that the mitigation strategies remain appropriate.

Financial Review

Financial Management

Financial management is achieved through the Treasurer and the Board of Trustees. Management accounts are provided for each board meeting.

The financial year runs from 1st August to 31st July. At the end of the financial year the annual accounts are prepared and independently verified, and the required information is sent to the Office of the Scottish Charity Regulator.

GRDA is self-funding with income being generated via participant's fees and a range of fund raising activities.

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**TRUSTEES' ANNUAL REPORT****FOR THE YEAR ENDED 31 JULY 2024**

	Unrestricted funds	Restricted funds	2024	Unrestricted funds	Restricted funds	2023
Total Receipts	62,982	20,294	83,276	17,423	74,013	59,113
Total Payments	103,392	29,827	133,219	19,189	34,870	66,996
Deficit before transfers between funds	(40,410)	(9,533)	(49,943)	(1,766)	39,143	(7,883)
Transfers to / (from) funds	-	-	-	(286)	286	-
Deficit for the year	(40,410)	(9,533)	(49,943)	(2,052)	39,429	(7,883)
Bank balances	17,773	6,224	23,997	58,183	15,757	73,940

GRDA made a deficit of £49,943 for the 2024 financial year (2023 - deficit of £7,883), mainly due to the construction of the sensory trail and new fencing put in place around the perimeter following a dog attack on the ponies. No further expenditure is required in this area and the sensory trail is proving to be an excellent addition to Tweeddale.

The impact of Covid-19 on GRDAs income has been mitigated to some extent by the receipt of grant funding and by increased efforts to raise the organisations profile. The creation of a new website, logo and publicity material which has supported a much greater engagement with the North East of Scotland businesses and communities.

Due to the nature of the current economic climate, and those that prevailed during the 2024 financial year, the trustees paid particular attention to the cash flow position of GRDA for a period of twelve months of signing the financial statements. In preparing this, it came to light that specific actions required to be taken to mitigate the impact of inflationary pressures on GRDA, factoring in the cost of living crisis which our clientele are experiencing. These specific actions included increase in the price per session post year end alongside looking at possible other income streams, such as nin-ridden activities, to properly diversify GRDA moving forward.

In preparing these cashflow forecasts, it was found that GRDA should have sufficient funds to trade as a going concern for a period of twelve months from signing of the financial statements.

Financial Policies**Cash Flow**

In order to be able to manage and forecast the finances of GRDA a cash flow analysis must be prepared.

The cash flow policy is that:

Cash flow analysis must be completed in August or September for two years ahead.

Cash flow must be checked every month as part of the management accounting process. If the predicted rolling cash balance falls below £10,000 in any month, then an Emergency General Meeting must be called to discuss the situation and consider closure.

Cash flow policy must be reviewed annually and should be considered at each Trustees meeting.

Reserves Policy

A reserve fund is essential to protect GRDA against fluctuations in income from either rider fees and/or grants and fundraising.

The estimated running costs of GRDA are £35,000 - £40,000 per annum. The current year is inflated due to grant expenditure.

The reserves policy is that:

There must be a rolling reserve of running costs of greater than £5,000.

This must be reviewed every July/August at the end of the financial year and quarterly throughout the year.

The actual reserve policy must be reviewed annually and should be considered at each Trustees meeting.

Fundraising

GRDA has been very actively fundraising and this focus has continued in 2024, with the organisation receiving a total of £23,997 in addition to considerable in kind assistance. A very successful Spring Ball was added to fundraising activities and this is hoped to be an annual event with 2025 ball already booked. Sponsor a pony was launched in May 2024 with an expected annual income from that of approx £2,000

In addition, GRDA has also received specific support for keeping ponies and providing rides for riders and has received generous support from a variety of local collections, sales and other fundraising activities.

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**TRUSTEES' ANNUAL REPORT****FOR THE YEAR ENDED 31 JULY 2024**

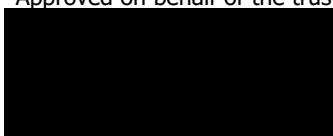
Plans for the Future

GRDA aims to continue to provide high quality ridden and non-ridden activities in the form of equine therapy and equine facilitated learning for our participants and to care for our ponies in order to provide a high level of service.

GRDA is still progressing back to pre pandemic levels of operation but is targeting an increased number of sessions, including afternoon, non ridden sessions focused on a more educational approach concentrating on stable management, feeding and grooming. There are also plans to develop an accessible sensory trail.

In terms of the lease, we signed a new lease deal with the landlord in August 2024 taking us to 2030. The rent is therefore increases annually at RPI each October as per the agreement. Based on the projections, we can meet these rental payments, but it is based on us providing our services again to our users, alongside a reflection on charges to our services users in light of inflationary price increases.

Approved on behalf of the trustees and signed by.



Trustee

Date 29th April 2025

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2024

I report to the trustees of Gordon Group Riding For The Disabled Association, SC028676, on the accounts of the SCIO for the year ended 31 July 2024 which are set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

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 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 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

1. 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, and
to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Approved by the undersigned



Date

Chartered Accountant

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**STATEMENT OF RECEIPTS AND PAYMENTS****FOR THE YEAR ENDED 31 JULY 2024**

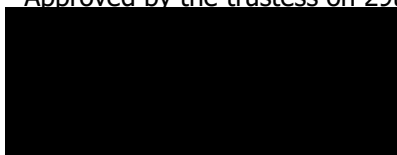
	Notes	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds prior period £
Receipts					
Donations	4/7	11,224	8,000	19,224	22,542
Grants	4/7	4,187	5,175	9,362	1,865
Receipts from fundraising activities		23,997	-	23,997	7,964
Receipts from charitable activities		23,574	-	23,574	22,297
Gross receipts from other charitable activities	7	-	7,119	7,119	4,445
Total Receipts		62,982	20,294	83,276	59,113
Payments					
Expenses for fundraising activities		9,236	-	9,236	3,078
<i>Payments relating directly to charitable activities</i>					
Feed		4,065	-	4,065	3,565
Vet and health		7,493	-	7,493	5,114
Farrier		1,523	-	1,523	1,146
Groom	6	1,606	7,675	9,281	8,638
Instructors	6	-	9,533	9,533	6,326
Tack and riding wear		871	-	871	408
Training		-	-	-	768
Rent		12,858	-	12,858	10,000
Utilities		4,607	-	4,607	3,672
Insurance		9,589	-	9,589	5,452
Repairs, renewals and maintenance		29,319	7,119	36,438	2,954
Postage and stationery		1,161	-	1,161	1,918
Advertising		11	500	511	3,041
Salaries		1,691	-	1,691	-
Membership fees	5	400	-	400	-
Miscellaneous		4,962	-	4,962	719
		89,392	24,827	114,219	56,799
Payments relating to asset and investment movements					
Purchase of fixed assets		14,000	5,000	19,000	10,197
Total payments		103,392	29,827	133,219	66,996
Deficit before transfers between funds		(40,410)	(9,533)	(49,943)	(7,883)
Transfers to / (from) funds				-	-
Deficit for the year		(40,410)	(9,533)	(49,943)	(7,883)

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**STATEMENT OF BALANCES****FOR THE YEAR ENDED 31 JULY 2024**

		2024			2023
	Note	Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
Funds Allocation					
Opening Cash at Bank & In Hand		58,183	15,757	73,940	81,823
Deficit for the year		(40,410)	(9,533)	(49,943)	(7,883)
Closing Cash at Bank & In Hand		17,773	6,224	23,997	73,940
Bank & Cash Balances					
Bank deposit account		1,421	-	1,421	24,776
Bank current account		16,327	6,224	22,551	40,889
Paypal		-	-	-	7,830
Cash on Hand		25	-	25	445
	7	17,773	6,224	23,997	73,940
Other Assets (Unrestricted Fund)					
Ponies and tack				30,000	10,000
Assets				46,188	46,188
Customers due				-	1,913
				76,188	58,101
Liabilities (Unrestricted Fund)					
Suppliers due				-	867
				-	867

All funds are unrestricted unless stated otherwise.

Approved by the trustess on 29th April 2024 and signed on their behalf by:



Trustee

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 JULY 2024****1 Basis of Accounting**

These accounts have been prepared on the Receipts & Payment basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the SCIO. The trustees maintain a single unrestricted fund for the day-to-day running of the GRDA.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year, the SCIO received funds disclosed in note 4 which are restricted for the purposes noted below.

Donation: Sensory Trail	Sensory Trail
Donation: Aberdeenshire Voluntary Action	Sensory Trail
Donation: Nucore	Riding Lessons
Donation: Lynn Stemach	Towards pony purchase
Grant: RDA UK - Help 4 Hands Grant	Tea with a pony start up costs
Grant: Groundworks UK - Bags for life	Horse welfare
Grant: Various local windfarms	Riding Lessons
Grant: Garioch Charities Fund	Sponsor a Pony Website

3 Trustee Remuneration

The SCIO's insurance policy includes Trustee Indemnity Insurance for all its trustees.

No remuneration was paid to the trustees or to any connected persons during the year (2024 - Nil).

Trustee Expenses

	Number of trustees	Total 2024
Reimbursement of expenses	5	546

All expenses were in relation to reimbursements for SCIO related expenditure incurred personally by trustees.

4 Grants Received

	Restricted Funds	Total 2024	Total 2023
Grant : Various local windfarms	2,900	2,900	-
Grant: RDA UK - Help 4 Hands Grant	650	650	500
Grant: Groundworks UK - Bags for life	1,125	1,125	825
Grant: Garioch Charities Fund	500	500	-
Donation: Aberdeenshire Voluntary Action	-	-	2,000
Donation: Sensory Trail	-	-	200
Donation: Nucore	3,000	3,000	-
Donation: Lynn Stemach	5,000	5,000	-
	13,175	13,175	3,525

The grants are restricted for the purposes disclosed in note 2. Total restricted funds are shown in note 7.

5 Membership fees

The SCIO pays membership fees to the Riding for the Disabled Association (UK) and the Aberdeenshire Sports Council.

6 Instructors and Groom

These costs have been split between unrestricted and restricted funds based pro-rata based on the restricted funds received.

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

Fund	2024								Total restricted funds		2023 Total restricted funds prior period
	Northsound One Cash for Kids	RDA	Grant - Windfarms	Donation - Nucore	Donation - Lynn Stelmach	Insurance Payment	Grant: Groundworks Horse Care	Donation - Garioch Charities			
Purpose	Sensory Room	Additional Sessions	Riding Sessions	Riding Sessions	Pony purchase	Shelters	Riding sessions	Sponsor a pony web page			
	£	£	£	£	£	£	£	£	£	£	£
Opening Balance	6,157	9,600			-	-	-	-		15,757	18,406
Receipts											
Donations	-	-	-	3,000	5,000	7,119	-	500	15,619		2,200
Grants	-	650	2,900	-	-	-	1,125	-	4,675		1,325
Total Receipts	-	650	2,900	3,000	5,000	7,119	1,125	500	20,294		3,525
Payments											
Expenses for fundraising activities	-	-	-	-	-	-	-	-	-		500
<i>Payments relating directly to charitable activities</i>											
Instructors	-	9,533	-	-	-	-	-	-	9,533		-
Vet and health	-	-	-	-	-	-	-	-	-		825
Groom	-	650	2,900	3,000	-	-	1,125	-	7,675		-
Rent	-	-	-	-	-	-	-	-	-		1,000
Advertising	-	-	-	-	-	-	-	500	500		-
	-	10,183	2,900	3,000	-	-	1,125	500	17,708		2,325
Payments relating to asset and investment movements											
Purchase of fixed assets	-	-	-	-	5,000	7,119	-	-	12,119		8,697
Total payments	-	10,183	2,900	3,000	5,000	7,119	1,125	500	29,827		10,909
Deficit before transfers between funds	-	(9,533)	-	-	-	-	-	-	(9,533)		(7,384)
Transfers to / (from) funds	-	-	-	-	-	-	-	-	-		4,848
Deficit for the year	-	(9,533)	-	-	-	-	-	-	(9,533)		(2,536)
Closing Balance	6,157	67	-	-	-	-	-	-	6,224		15,757

Details of the restricted funds can be found on note 2.