

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2025**

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**CONTENTS****FOR THE YEAR ENDED 31 JULY 2025**

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GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**TRUSTEES' ANNUAL REPORT****FOR THE YEAR ENDED 31 JULY 2025**

The trustees present their report along with the financial statements of the Group for the 12 month period ended 31st July 2025. 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

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:

Karen Moore	Trustee	Chairperson / Treasurer
Fiona Pearson	Trustee	Vice Chair
Christine Murray	Trustee	Secretary
Debrah McKay	Trustee	Fundraising
Jackie Insh	Trustee	

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.

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FOR THE YEAR ENDED 31 JULY 2025

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 2025 financial period, GRDA was able to continue and build on our ridden and non-ridden activities. We supported 61 participants achieve success in riding lessons, stable management (with 5 achieving ASDAN qualifications) and equine facilitated learning (EFL). We provided 18 sessions weekly with the help of 80 volunteers. Our income increased by £17,000 in compared to the previous year.

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 2025**

	Unrestricted funds	Restricted funds	2025	Unrestricted funds	Restricted funds	2024
Total Receipts	76,985	23,863	100,848	62,982	20,294	83,276
Total Payments	78,519	23,930	102,449	103,392	29,827	133,219
Deficit before transfers between funds	(1,534)	(67)	(1,601)	(40,410)	(9,533)	(49,943)
Transfers to / (from) funds	-	-	-	-	-	-
Deficit for the year	(1,534)	(67)	(1,601)	(40,410)	(9,533)	(49,943)
Bank balances	16,239	6,157	22,396	17,773	6,224	23,997

GRDA made a deficit of £1,601 for the 2025 financial year (2024 - deficit of £49,943)

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 2025 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 £60,000 - £70,000 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 2025, with the organisation receiving a total of £24,145 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. 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 2025**

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.

We will implement increased fees and booking policies in line with other local activities from September 2025, this has been due to lost revenue of £2,215 from no shows or late cancellations. This will also ensure we can effectively manage our volunteers and equines efficiently.

Our aim for 2025-26 is to invest in our volunteers, encouraging training and development. Through online via 'My RDA' and tailored training such as First Aid and Autism Awareness.

We will continue to support our participants to meet their goals, whether that's therapeutic benefit, social connection or inclusive learning. We will continue to grow our Stable Management (ASDAN Qualifications) and increase non ridden activities such as EFL and Tea with the ponies.

Last year saw 3 of our participants enter the regional qualifiers for the first time and it is hoped that many more will be able to take part this year.

In terms of the lease, we signed a new lease deal with the landlord in September 2025 taking us to 2040. 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.



Karen Moore
Trustee

Date 29/04/2026

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

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 2025 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

Steven Massie CA

Date

29 April 2026

Chartered Accountant

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**STATEMENT OF RECEIPTS AND PAYMENTS****FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds prior period £
Receipts					
Donations	4/7	19,273	16,363	35,636	19,224
Grants	4/7	1,867	7,500	9,367	9,362
Receipts from fundraising activities		24,145	-	24,145	23,997
Receipts from charitable activities		16,582	-	16,582	23,574
Gross receipts from other charitable activities		15,118	-	15,118	7,119
Total Receipts		76,985	23,863	100,848	83,276
Payments					
Expenses for fundraising activities		9,951	500	10,451	9,236
<i>Payments relating directly to charitable activities</i>					
Feed		3,066	-	3,066	4,065
Vet and health		6,769	-	6,769	7,493
Farrier		3,280	-	3,280	1,523
Groom	6	2,630	-	2,630	9,281
Instructors	6	388	11,067	11,455	9,533
Tack and riding wear		2,934	-	2,934	871
Training		168	-	168	-
Rent		13,295	-	13,295	12,858
Utilities		1,530	-	1,530	4,607
Insurance		11,832	-	11,832	9,589
Repairs, renewals and maintenance		5,737	-	5,737	36,438
Postage and stationery		1,091	-	1,091	1,161
Advertising		725	-	725	511
Salaries		2,369	12,363	14,732	1,691
Membership fees	5	210	-	210	400
Miscellaneous		2,794	-	2,794	4,962
		68,769	23,930	92,699	114,219
Payments relating to asset and investment movements					
Purchase of fixed and other assets		9,750	-	9,750	19,000
Total payments		78,519	23,930	102,449	133,219
Deficit before transfers between funds		(1,534)	(67)	(1,601)	(49,943)
Transfers to / (from) funds		-	-	-	-
Deficit for the year		(1,534)	(67)	(1,601)	(49,943)

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**STATEMENT OF BALANCES****FOR THE YEAR ENDED 31 JULY 2025**

		2025			2024
	Note	Unrestricted funds	Restricted funds	Total	Total
		£	£	£	£
Funds Allocation					
Opening Cash at Bank & In Hand		17,773	6,224	23,997	73,940
Deficit for the year		(1,534)	(67)	(1,601)	(49,493)
Closing Cash at Bank & In Hand		16,239	6,157	22,396	23,997
Bank & Cash Balances					
Bank deposit account		13,956	6,157	20,113	1,421
Bank current account		2,033		2,033	22,551
Cash on Hand		250	-	250	25
	7	16,239	6,157	22,396	23,997
Other Assets (Unrestricted Fund)					
Ponies and tack				30,000	30,000
Assets				49,438	46,188
Customers due				10,000	-
				89,438	76,188
Liabilities (Unrestricted Fund)					
Suppliers due				-	-
				-	-

All funds are unrestricted unless stated otherwise.

Approved by the trustees on 29/04/2026 and signed on their behalf by:



 Karen Moore
 Trustee

GORDON GROUP RIDING FOR THE DISABLED ASSOCIATION SCIO**NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 JULY 2025****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: Formartine Trust	Salaries
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: Aberdeenshire council	Riding Lessons
Grant: Garioch Charities Fund	Countryside Challenge

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 (2025- Nil).

Trustee Expenses

	Number of trustees	Total 2025
Reimbursement of expenses	5	-

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

4 Grants Received

	Restricted Funds	Total 2025	Total 2024
Grant: Various local windfarms	-	-	2,900
Grant: RDA UK - Help 4 Hands Grant	-	-	650
Grant: Groundworks UK - Bags for life	-	-	1,125
Grant : Aberdeenshire Council	7,500	7,500	-
Grant: Garioch Charities Fund	500	500	500
Donation: Formartine Trust	4,863	4,863	-
Donation: Nucore	11,000	11,000	3,000
Donation: Lynn Stemach		-	5,000
	23,863	23,863	13,175

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 2025

Note 7	2025						Total restricted funds		2024 Total restricted funds prior period
	Grant: Northsound One Cash for Kids Sensory Room	Grant: RDA Additional Sessions	Grant: Aberdeenshire Council Riding Sessions	Donation: Nucore Riding Sessions	Donation: Formartine Trust Salaries	Donation: Garioch Charities Countryside Challenge			
Purpose	£	£	£	£	£	£	£	£	£
Opening Balance	6,157	67			-	-		6,224	15,757
Receipts									
Donations	-	-	-	11,000	4,863	500	16,363		15,619
Grants	-		7,500	-	-	-	7,500		4,675
Total Receipts	-	-	7,500	11,000	4,863	500	23,863		20,294
Payments									
Expenses for fundraising activities	-	-	-	-	-	500	500		-
<i>Payments relating directly to charitable activities</i>									
Instructors		67	-	11,000	-	-	11,067		9,533
Salaries	-		7,500		4,863	-	12,363		7,675
Advertising	-	-	-	-	-	-	-		500
	-	67	7,500	11,000	4,863	500	23,930		17,708
Payments relating to asset and investment movements									
Purchase of fixed assets	-	-	-	-			-		12,119
Total payments	-	67	7,500	11,000	4,863	500	23,930		29,827
Deficit before transfers between funds	-	(67)	-	-	-	-	(67)		(9,533)
Transfers to / (from) funds	-	-	-	-	-	-	-		-
Deficit for the year	-	(67)	-	-	-	-	(67)		(9,533)
Closing Balance	6,157	-	-	-	-	-	6,157		6,224

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