

# APPENDIX 3

# OSCR

Scottish Charity Regulator

## Independent examiner's report on the accounts

v2

**Report to the trustees/members of** Charity name  
Riding for the Disabled Association – Forres, Nairn & District Group

**Registered charity number** SC047420

**On the accounts of the charity for the period**

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
1st	August	2023	31st	July	2024

**Set out on pages** 1 - 11 (remember to include the page numbers of additional sheets)

**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 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 [other than that disclosed on the attached page\*]

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

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

ed.

**Date:** 21/11/24

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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OSCr

Period start date				Period end date			
From	Day 1st	Month August	Year 2023	To	Day 31st	Month July	Year 2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name Riding for the Disabled Association- Forres, Nairn & District Group  
Other names charity is known by  
Registered charity number SC047420  
Charity's principal address

Names of the charity trustees on date of approval of Trustees' Annual Report

1  
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17  
18  
19  
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## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

## Structure, governance and management

Type of governing document

Association Constitution

Trustee recruitment and appointment

Trustees are appointed at the Association's AGM in December each year & serve year for 3 years, retiring at the end of their third year although they are eligible for re-election.

## Objectives and activities

Charitable purposes

To promote the objectives of the Riding for the Disabled Association by providing people with disabilities the opportunity to ride and interact with ponies, to the benefit of their health & wellbeing

Summary of the main activities in relation to these objects

During the school term we provide ponies, instruction & volunteer assistance to children with disabilities, in Forres, Nairn & District, who benefit from our services in order that the objectives of the Association are met. To date we have been able to do this without making a charge for our services. Although riding for the children remains our priority we also started to offer 'Tea with a Pony' sessions for adults with Dementia. These adults attend with their carers & enjoy stroking & brushing the ponies. They then have a cup of tea & cake while chatting to our volunteers.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

In addition Grants Received, the generosity of supporter donations & sponsorship, we hold a number of fund-raising activities. These measures also help to keep the Association's name & objectives in the public eye.

We provide riding & instruction to 32 children with special needs, weekly, from seven local schools, as well as a few other children with special needs, on an individual basis; all of whom are assisted in their development as a result of our activities & facilities.

Our sessions for adults with dementia, are a new venture with only two sessions being undertaken during the financial year under report. To date we have four ladies partaking in these sessions.

Our sessions for adults with dementia, are proving to be of great benefit to those attending. Presently we take a maximum of four, of these adults, at each session. They enjoy it enormously & their carer report that they have noticed an uplift in spirits & communication, following their time with us.

### Financial review

#### Brief statement of the charity's policy on reserves

As reported in previous years, we have built up reserves to the present extent. The reason we hold these are twofold. The investment income, by way of dividends & interest, helps to increase our income & with our association facing ever increasing costs, help form a buffer against any excess expenditure over income. In addition, this income helps towards the provision of our services without us having to make any charges to those who directly benefit from it.

#### Details of any deficit

There is no deficit to report during the accounting period 1/8/2023-31/7/2024

#### Donated facilities and services (if any)

We received some financial donations & sponsorship during the year & these can be seen on the accompanying sheet.

In addition, we enjoy the services of 40 volunteers who lead ponies, assist the children & the adults with dementia. They also carry out the many other duties necessary for us to operate safely & compliantly

## APPENDIX 1

Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair) Chair

Treasurer

Date

20.11.2024

20.11.2024

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SC047420



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	Aug	2023		31st	July	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	14,087				14,087	14,953
Legacies					-	
Grants					-	
Receipts from fundraising activities	7,014				7,014	9,610
Gross trading receipts					-	
Income from investments other than land and buildings	2,121				2,121	1,815
Rents from land & buildings					-	
Gross receipts from other charitable activities	5,891				5,891	8,374
					-	
<b>A1 Sub total</b>	<b>29,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,113</b>	<b>34,752</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>29,113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,113</b>	<b>34,752</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	140				140	575
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	26,480				26,480	32,241
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>26,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,670</b>	<b>32,866</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>26,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,670</b>	<b>32,866</b>
<b>Net receipts / (payments)</b>	<b>2,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,443</b>	<b>1,886</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>2,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,443</b>	<b>1,886</b>

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## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	54,437				54,437	52,551
	Surplus / (deficit) shown on receipts and payments account	2,443				2,443	1,886
						-	
						-	
	Cash and bank balances at end of year	56,880	-	-	-	56,880	54,437
	(Agree balances with receipts and payments account(s))						
<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £			
	BlackRock		41,483	39,711			
		Total	41,483	39,711			
<b>B3 Other assets</b>	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £		
		Total					
<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £			
		Total					
<b>B5 Contingent liabilities</b>	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £			
		Total					

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval20.11.20  
20.11.20

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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## C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
<b>Total</b>			


### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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### C3b Trustee remuneration - details

Authority under which paid	E
<del>N/A</del>	

#### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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#### C4b Trustee expenses - details

	Number of trustees	E
N/A.		

### C5 Transactions with trustees and connected persons

[illegible]

### C6 Other information

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## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	14,087				14,087	14,983
PER ATTACHED SHEET					-	
					-	
					-	
Total	14,087	-	-	-	14,087	14,983

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
PER ATTACHED SHEET			-	
			-	
			-	
			-	
Total	-	-	-	-

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fund raising	7,014				7,014	9,610
Sponsors	4,310				4,310	2,400
Sales	743				743	420
Other	838				838	5,554
					-	
					-	
					-	
Total	12,905	-	-	-	12,905	17,984

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## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
fund raising	140				140	575
sponsors	175				175	185
instruction	4,281				4,281	4,202
hire/exp ponies	14,455				14,455	14,193
fees/insurance	55				55	736
admin/print/post	265				265	253
premises equipment	4,766				4,766	10,969
items for resale	940				940	767
other	1,593				1,593	988
					-	
					-	
Total	26,670	-	-	-	26,670	32,960

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**Riding for the Disabled Assn: Forres, Nairn & District SCIO**  
**Receipts & Payments for the year 1st Aug.2023 - 31st July 2024**

<b>Income</b>	<b>Jul-24</b>	<b>Jul-23</b>
Grants & Donations	14087	14953
Fund Raising	7014	9610
Sponsors	4310	2400
Sales	743	420
Other	838	5554
<b>Other income:</b>		
Bank interest	507	372
Investment BlackRock	1614	1443
	<b>29113</b>	<b>34752</b>
 <b>Expenditure</b>		
Hire exps.ponies	14455	14193
Instruction	4281	4202
Tea with pony	622	90
Fund Raising exp	140	575
Cost sponsors	175	165
Fees/Ins.	55	736
Admin, print, post.etc.	265	253
Premises/equipment	4766	10989
Items re-sale	940	767
Sundry exp.	970	896
	<b>26670</b>	<b>32866</b>
 <b>surplus/deficit</b>	<b>2443</b>	<b>1886</b>
 Current a/c	16880	
Term Deposits	40000	
BlackRock	41463	

## Notes : Income & Expenditure

### Income:

#### Grants

NHS	71
Adam family	2000
RDA National	650
Charities Trust	1000
Baxter Foundation	640
Asda Fnd	476
Main Grants	532
Barratt Fnd	1500
Adam family	532
	<b>8041</b>

#### Fund Raising

Drill ride	2120
Jumble sale	460
Coffee am x2	1300
Tack sale	45
Music.coll.	135
Rag Bin	154
Snowdrops	858
██████████ marmalade	30
M & C weekend	228
Tartan keyrings	20
██████████	354
Evnt/shows/car boot	1310
	<b>7014</b>

#### Sponsors

██████████	360
BCK 35	500
Brodie Kennels	500
St Giles Centre	500
Moray Estates	500
The Paddock	500
Moray Coast Vets	450
Rafford Village Café	500
██████████	500
	<b>4310</b>

#### Donations

██████████	120
RSCDS	290
Ellands	964
Loch Ness Rally	150
Rafford dancers	250
Fleurs collections	94
Cockburns	130
██████████ change box	20
██████████	70
██████████ eqstrn tin	220
St Ninian Bowling	250
S. Munro	40
RSCR	280
Craft & Chat Grp	445
H's Mum	170
Funeral coll.Rowe	212
Book Group	100
Cake money.med ctr	154
M.Eclipse	150
Etape	545
Just Giving	837
Tea with pony specfc	355
Forres Country Music	200

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#### Other Incme

Ceilidh Tickets	140
Refund Hall	350
Osprey Bus	76
100 Club	192
Membership	80
	<b>838</b>