

Highland Group RDA

Scottish Charity Number – SC007357

**Financial Statements for the
Year Ended 31 December 2025**

<http://highlandgroupnda.org/>

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

G MCKEOWN

H OLIVER

S ANNESLEY

Z LAIRD

D SMITH

CHARITY NUMBER:

SC007357

SCIO NUMBER:

CS5010395

REGISTERED OFFICE:

HIGHLAND GROUP RDA SCIO

SANDYCROFT

REELIG

KIRKHILL

IV5 7PP

INDEPENDENT EXAMINER: KERRY MIDDLEMISS BA FMAAT AATQB

SIGNATURE ACCOUNTING SOLUTIONS LTD

3rd FLOOR

33 ACADEMY STREET

INVERNESS

IV1 1JN

Trustees' Annual Report

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

Activities

The activities take place at Highland Group RDA centre take place in our outdoor arena which has a high-quality surface to ensure comfort for horses and volunteers. Sessions, which take place 4 mornings a week from spring to autumn, include riding, groundwork and horse care and are 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 group of volunteers care 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.

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. There is an expectation that the Board of Trustees will evolve with new members in the coming year.

Current

Finance

The financial results for the year ended 31 December 2025 show total income of £60,906 (2024: £77,888), indicating a reduction in overall receipts during the year.

Total expenditure was £68,893 (2024: £122,868), resulting in a deficit of £7,987 (2024: deficit of £44,980). The improvement in the deficit compared to the prior year reflects the absence of the one-off grant repayment incurred in 2024.

Year-end funds decreased to £16,902 (2024: £24,889) but remain positive.

The Trustees recognise the ongoing challenges in maintaining income levels and will continue to focus on prudent cost management and the development of sustainable income streams, including grant funding and local support.

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

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G McKeown

Trustee

	Year Ended <u>31/12/2025</u>	Year Ended <u>31/12/2024</u>
<u>Receipts</u>		
Donations	15773	74327
Charitable Activities	5510	3561
Investments	25055	0
Other income	14568	0
Total Receipts	<u>60906</u>	<u>77888</u>
<u>Payments</u>		
Insurance	1184	1064
Travel, Training & Equipment	15737	3841
Veterinary and Feed Expenses	9066	7410
Contractor Costs	35614	25994
Office Costs	7292	4559
Grant Repayment	0	80000
Total Payments	<u>68893</u>	<u>122868</u>
Surplus/(Deficit) for the year	<u>-7987</u>	<u>-44980</u>
<u>Statement of Balances</u>		
Balance Brought Forward at 01/01/2024	24889	69869
Add Surplus/(Deficit) for year	<u>-7987</u>	<u>-44980</u>
	<u>16902</u>	<u>24889</u>
Represented by:		
Balance at Bank at 31/12/2024	16870	24857
Petty Cash Balance at 31/12/2024	32	32
	<u>16902</u>	<u>24889</u>

All funds are unrestricted

Notes to the Accounts:

- 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 31st December 2025

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.

Name: **Kerry Middlemiss BA FMAAT AATQB**

Date: **26 May 2026**



For and on behalf of Signature Accounting Solutions Ltd