

STRATHBOGIE RIDING FOR THE DISABLED SCIO
CHARITY NUMBER SC028682
YEAR ENDED 31ST MARCH 2026

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF STRATHBOGIE RIDING FOR THE DISABLED SCIO

REPORT OF THE INDEPENDENT EXAMINER

I REPORT ON THE ACCOUNTS OF THE CHARITY FOR THE YEAR ENDED 31ST MARCH 2026 WHICH ARE SET OUT ON PAGES 1 TO 3.

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) ACT 2005 AND THE CHARITIES ACCOUNTS (SCOTLAND) REGULATIONS 2006.

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 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 CHARITIES ACCOUNTS (SCOTLAND) REGULATIONS 2006. 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 OF THE REQUIREMENTS:

TO KEEP ACCOUNTING RECORDS IN ACCORDANCE WITH SECTION 44(1) (a) OF THE 2005 AND REGULATION 4 OF THE 2006 ACCOUNTS REGULATIONS AND 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: *LOUISE McINTOSH-GRANHAM*

FELLOW CHARTERED MANAGEMENT ACCOUNTANT

15 WELLPARK

KEMNAY

AB51 ST1



23/06/26

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

STRATHBOGIE RIDING FOR THE DISABLED

SC028682

Foreside

Premnay

Insch

Aberdeenshire

Postcode AB52 6QF

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

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2	MRS DOT RALLI	CHAIRPERSON	
3	MRS JULIA WINSEY	SECRETARY	
4	MRS PATRICIA WRIGHT	TREASURER	
5	MRS MARY ANN BOOKER		
6	MRS. ELAINE SIMPSON		
7	MRS.SUZANNE HEARD	SAFEGUARDING	15.05.2025.
8	LESLEY MRS. JOY HINDE/SERGEANT	P.V.G.'S	15.05.2025.
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Group is a SCIO Organisation, governed by a Constitution.

Trustee recruitment and appointment

New Trustees are elected by Members, as necessary. Existing Trustees resign and are re-elected at AGM's as per the Constitution.

Objectives and activities

Charitable purposes

To give riding experiences to as many children and adults with physical and learning difficulties as can be managed within our weekly sessions (one morning per week during school term time).
To encourage our riders to obtain and further their riding skills or, for riders with more challenging disabilities, therapeutic riding or stroking a pony, with a view to perhaps riding in time.

Summary of the main activities in relation to these objects

We fundraise during the year, when necessary, to pay for pony hire and for the purchase of equipment for ponies and riders.
We also apply for Grants when funding is required for projects.

Achievements and performance

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

During the course of the year, we have given riding lessons or therapeutic pony sessions to eleven school children of varying ages, during our weekly sessions.

We have a highly qualified Instructor, who encourages the riders to take part in various activities to improve their overall riding skills and confidence.

Our riders' hack-out into the countryside when weather permits.

We registered with RDA Endurance last year and have been working with the riders towards this Endurance Challenge. This was completed during 2025.

Horse-care classes are held each week, along side riding, to give our riders added skills and knowledge.

We teach Orienteering skills to riders to broaden their knowledge.

We took some of our riders to the Regional Championships in June and saw the confidence our riders gained from this valuable experience.

We also held a Buttery Morning last September to raise funds and our charity profile.

Financial review

Brief statement of the charity's policy on reserves

Reserves are utilised towards the Charity's main objectives.

Restricted funds are set aside for new equipment and the purchase of new hats, when required, to comply with current regulations.

Details of any deficit

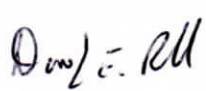
Donated facilities and services (if any)

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)	DOROTHY ELIZABETH RALLI	
Position (e.g. Chair)	Chair	
Date	22/7/26	

STRATHBOGIE RIDING FOR THE DISABLED SCIO
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STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST MARCH 2026

PAGE 1

	NOTE	UNRESTRICTED FUNDS 31/03/2026 £	RESTRICTED FUNDS 31/03/2026 £	TOTAL 31/03/2026 £	TOTAL 31/03/2025 £
RECEIPTS					
DONATIONS		10466.00	0.00	10466.00	31654.00
RECEIPTS FROM CHARITABLE ACTIVITIES		1231.00	0.00	1231.00	1565.00
TOTAL RECEIPTS		11697.00	0.00	11697.00	33219.00
PAYMENTS					
COST OF CHARITABLE ACTIVITIES	1	7383.00	375.00	7758.00	8871.00
GOVERNANCE COSTS	2	150.00	0.00	150.00	150.00
TOTAL PAYMENTS		7533.00	375.00	7908.00	9021.00
NET INCOMING/OUTGOING RESOURCES		7533.00	375.00	7908.00	9021.00
SURPLUS/(DEFICIT) FOR THE YEAR		4164.00	-375.00	3789.00	24198.00
TRANSFER BETWEEN FUNDS					
SURPLUS/(DEFICIT) FOR THE YEAR		4164.00	-375.00	3789.00	24198.00

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STATEMENT OF BALANCES
AS AT 31ST MARCH 2026

PAGE 2

	£ 2026	£ 2026	£ 2026	£ 2025
	UNRESTRICTED	RESTRICTED	TOTAL	TOTAL
OPENING CASH AT BANK AND IN HAND	55,244.00	927.00	56,171.00	31,973.00
SURPLUS/(DEFICIT) FOR THE YEAR	4,164.00	(375.00)	3,789.00	24,198.00
CLOSING CASH AT BANK AND IN HAND	59,408.00	552.00	59,960.00	56,171.00

ALL FUNDS ARE UNRESTRICTED FUNDS WITH THE EXCEPTION OF DONATIONS FOR
HATS £132 AND EQUIPMENT £420.

TRUSTEES REMUNERATION AND EXPENSES

NO REMUNERATION OR EXPENSES WERE PAID TO ANY TRUSTEE DURING THE YEAR

THE ACCOUNTS WERE APPROVED BY THE TRUSTEE'S ON : 23.06.2026 ,

TREASURER: P. Wright

TRUSTEE: D. E. R. U.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026

NOTE 1

COST OF CHARITABLE ACTIVITIES
UNRESTRICTED FUNDS

	<u>31/03/2026</u>	<u>31/03/2025</u>
INSTRUCTOR'S FEES	1400.00	1740.00
MEMBERSHIP FEES/INSURANCE	909.00	393.00
BUS HIRE	0.00	2157.00
PONY HIRE	3690.00	3224.00
TRAINING/DRESSAGE	232.00	37.00
EVENTS	466.00	161.00
PRINTER PAPER/INKS/LAMINATOR	120.00	96.00
ELECTRCITY	10.00	0.00
MISCELLANEOUS EXPENSES	556.00	553.00
	<u>7383.00</u>	<u>8361.00</u>

COST OF CHARITABLE ACTIVITIES
RESTRICTED FUNDS

PONY HIRE	0.00	256.00
EQUIPMENT	375.00	254.00
	<u>375.00</u>	<u>510.00</u>

NOTE 2 GOVERNANCE COSTS

INDEPENDENT EXAMINER'S FEE	<u>150.00</u>	<u>150.00</u>
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