

PONIES HELP CHILDREN

**TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2026**



PONIES
HELP CHILDREN

**PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855**

CONTENTS

Trustees Annual Report	Pages 3 to 10
Independent Examination	Page 11
Receipts and Payments Accounts and Statement of Balances	Page 12 to 13
Notes to the Accounts	Pages 14 to 21

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ponies Help Children is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator charity number SC045855. The charity is governed by its Constitution, which was adopted on 31 July 2015.

The charity is governed by a Board of Trustees, also referred to as the Management Committee. The trustees are appointed in accordance with the charity's Constitution and are responsible for the overall governance, strategic direction and management of the charity.

The Management Committee comprises between 3 and 10 members. Trustees are appointed by the members at the Annual General Meeting and serve for the period specified in the Constitution, with trustees eligible for re-election where permitted.

The Management Committee meets regularly throughout the year and met at least six times during the financial year.

All the trustees below served throughout the financial year ended 31 March 2026 and remained in office at the date of approval of this report, unless otherwise stated.

The Chairperson, Secretary and Treasurer are appointed by the Management Committee in accordance with the charity's Constitution.

The trustees are responsible for ensuring that the charity is properly governed and that its activities are undertaken in furtherance of its charitable purposes.

All members stood for the duration of the year.

Name	Position Held	
Eddie Ireland	Chairperson	Resigned 24/09/25
Wayne Stephens	Vice Chair person	Resigned 24/09/25
Wayne Stephens	Chair person	Appointed 24/09/25
Pauline Graham	Secretary	Resigned 24/09/25
Kaja Lauritzen	Secretary	Appointed 24/09/25
Jean Laing	Treasurer	
Laura Clements	Trustee	
Emily Ritchie	Trustee	
Ross Holgate	Trustee	
Brian Kay	Trustee	Resigned April 25
Eddie Ireland	Trustee	Appointed 24/09/25
Louise Greensheilds	Trustee	Appointed 24/09/25
Jane Kerr	Trustee	Appointed 24/09/25

ADDRESS

Blairmains Farm
Harthill
SHOTTS
ML7 5TJ

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

CONTACT INFORMATION

Telephone: 07729 535183

Email: heather@ponieshelpchildren.co.uk

Website: www.ponieshelpchildren.com

CHARITABLE PURPOSES, OBJECTIVES AND ACTIVITIES

Ponies Help Children is established for charitable purposes only. The charity's principal objectives are to relieve the suffering, distress and discomfort of ponies and horses by providing sanctuary, high-quality care and appropriate resources for their recovery. The charity also supports the wellbeing of children, young people and adults with mental and/or physical disabilities through Equine Assisted Therapy and related equine-based activities.

The charity provides a safe and nurturing environment in which people can engage with rescue ponies and horses. Particular emphasis is placed on supporting disadvantaged children and young people to develop resilience, confidence and trust, strengthen emotional and physical wellbeing and promote social inclusion. The charity's activities are delivered with the welfare of both people and ponies at the centre of its work.

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

CURRENT YEAR ACTIVITIES

The past 12 months have been an exciting and significant period for PHC. We celebrated our 10th anniversary with a day filled with reflection, celebration, and forward vision. In the 10 days leading up to the event, our then Team Leader ran 10 miles each day, honouring each local authority that uses our valued services, which plays an important role in helping us to reach and support those who need us most. To mark our anniversary and celebrate the impact of PHC, we launched the 10 x 10 Challenge, encouraging local authorities and partners to get involved and help us build momentum around this important milestone.

The challenge generated tremendous enthusiasm and participation, creating a real sense of excitement as we celebrated our anniversary and reflected on everything PHC has achieved. It also provided an opportunity to raise awareness of our work and highlight the difference our services make across the communities we support. Most importantly, the challenge raised an impressive **£2,395**, providing vital funds that will help us continue and develop our work.

COMMEMORATIVE TREE

Our celebration day concluded with the Deputy Lord Lieutenant planting a commemorative tree. The tree provides a lasting and meaningful symbol of the occasion, representing the many lives that have been changed and supported through the work of PHC. As it grows, it will also serve as a reminder of our ambitions for the future and our commitment to continuing to make a positive difference. It stands as both a testament to what has already been achieved and a promise of the transformation and impact still to come.



UDDINGSTON SITE

Unfortunately, our Uddingston site has experienced a challenging year due to injuries and ill health, which meant we were unable to facilitate as many sessions as planned. In early October, Buttons sustained a serious field injury and required immediate veterinary care, followed by a recommended period of box rest for up to six months. We are pleased to report that he has now made a good recovery, and both he and Bertie are expected to resume working with clients in the near future.



FUNDRAISING

This financial year has been a very positive one for PHC. As noted earlier, the 10 x 10 challenge raised over £2,000, and our team of Kiltwalkers took part in the Glasgow Kiltwalk, adding both visibility and vital funds. Our ever popular quiz nights also continued to offer a great evening out while contributing much needed support to our work.

INCOME

We were delighted to secure several new funding streams this year, representing a significant step forward in strengthening the financial sustainability of PHC. Among these were two-year awards of £20,000 from the Bank of Scotland Energise Award and £20,000 from EKF Windfarms. Securing this level of support is a tremendous achievement and reflects the confidence that funders have in our organisation, our work and the difference we make within the communities we serve. These grants will provide valuable additional resources over the coming two years, allowing us to plan with greater confidence and continue investing in the development of PHC. They have provided a significant boost to our sustainability plan, helping us to build a stronger and more secure financial foundation while supporting our ability to respond to future challenges and opportunities. The funding also strengthens our long-term financial resilience by giving us greater stability and reducing our reliance on short-term or one-off funding opportunities. This longer-term approach is particularly important as we look to maintain the quality of our existing services while exploring opportunities to develop and expand our work. We are extremely grateful to both funders for their support and for their investment in the future of PHC.

TRAINING SUITE

Our SPIFOX Training Suite has continued to be a tremendous asset to PHC throughout the year, providing a dedicated

and welcoming space for learning, development and collaboration. The facility enables us to deliver a wide range of training opportunities for both staff and volunteers, helping to build confidence, develop skills and ensure that everyone involved in our work has access to the support and knowledge they need to carry out their roles effectively.

The Training Suite has also played an important role in supporting the ongoing development of our Youth Dynamic Awards. Having access to a dedicated training environment allows us to create engaging and meaningful learning experiences for young people, while providing opportunities to develop practical skills, build confidence and recognise individual achievements.



VOLUNTEERS

We are delighted that several of our young volunteers have now achieved their Youth Achievers Bronze Award, and equally proud that a number of our clients have also completed Youth Dynamic Awards this year, a testament to their dedication, growth, and resilience.



PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

CAPACITY

We have now reached our maximum capacity of 300 completed full blocks per year, reflecting the continued demand for our services and the important role our herd plays in supporting our clients. Reaching this level is a significant milestone for PHC and demonstrates the value and impact of the work we provide. Our long-term plan had always been to increase the size of our herd gradually and responsibly, allowing us to extend our reach to more clients while ensuring that any growth remained sustainable and firmly rooted in the highest standards of animal welfare.

However, in early December 2025, we received an urgent request for support and were asked to take in seven ponies immediately. While this was outside our original planned timescale for increasing the herd, we recognised that the ponies were in need of a safe and secure environment and carefully considered how we could respond without compromising the welfare of the animals already in our care. Through careful planning, preparation and consideration of our available resources, we were able to make the necessary arrangements and welcome the seven new ponies to PHC in mid-December. Given the time of year and the circumstances surrounding their arrival, our priority was to provide them with a calm, stable environment where they could settle at their own pace.



TRAINING PONIES

In March, the seven ponies began a programme of consistent and carefully managed training to help them build confidence, develop the skills required for therapeutic work, and become comfortable in a range of environments and situations. This preparation was essential in ensuring that each pony was safe, settled and fully prepared before being introduced to client sessions. The training period allowed the ponies to progress at an appropriate pace, with their individual needs, personalities and welfare taken into consideration throughout. By taking the time to establish a strong foundation before beginning therapeutic work, we were able to ensure that the transition into client sessions was as positive and stress-free as possible for both the ponies and the people they support. Following this preparation, the ponies were ready to begin supporting client sessions from Block 2 of 2026. Their introduction to client work will, however, remain gradual and carefully monitored. We recognise that every pony is an individual, and their workload will be increased only when we are confident that they are comfortable, settled and able to undertake the work without compromising their wellbeing. Our aim is for each of the new ponies to eventually support approximately five client sessions per week. If this level of participation can be achieved safely and sustainably, it will allow PHC to significantly increase its overall capacity. Potentially growing from 300 to around 475 clients in the future, while keeping pony welfare at the heart of every decision.



PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

COMMUNITY VISITS

We have temporarily reduced the number of community visits carried out by our “adorable hooligans,” Buttons and Fudge, due to the need to purchase a new horsebox/van. Our previous trailer required a large towing vehicle, which we no longer have, and we believe that investing in a horsebox or van will provide a far more versatile and welfare focused solution for transporting our ponies safely and comfortably.

Fundraising for the new vehicle is progressing well, and we anticipate being back on the road by April, ensuring our ponies can travel securely and continue bringing joy to the communities we support



RISK MANAGEMENT

The trustees regularly review the principal risks facing the charity and take appropriate measures to manage and mitigate these risks. Key areas include equine welfare and health, safeguarding, health and safety, financial sustainability, staff and volunteer capacity, premises and transport, and the charity’s reputation.

Appropriate policies, procedures, training, supervision, financial controls and monitoring arrangements are in place to reduce these risks and support the safe, effective and sustainable delivery of the charity’s activities.

RESEARCH

Building on the success of previous research projects conducted in partnership with the University of Stirling, Ponies Help Children continued to strengthen its commitment to evidence-based practice during 2025–26.

Following full ethical approval in Summer 2025, Calum Stephens and Dr Line Caes began a new research project evaluating the impact of our Equine Assisted Therapy programme on the behavioural and emotional wellbeing of children and young people. Data collection took place during Blocks 3 and 4 of 2025 using the BASC-3 Behavioural and Emotional Screening System. Parents, carers, teachers and other professionals completed questionnaires before participants began the seven-week programme and again at the end of each block, enabling changes in wellbeing to be measured over time.

The initial findings are encouraging. The research identified a statistically significant improvement in internalising symptoms, including anxiety, low mood and low self-esteem. Improvements were also observed in externalising behaviours, such as emotional regulation, anger and behavioural outbursts, and in adaptive skills including coping, problem solving and adaptability. While these changes did not reach statistical significance due to the relatively small sample size, the positive trends provide a strong foundation for future research and further strengthen the evidence base for our therapeutic approach.

These encouraging results will form the basis of a forthcoming research paper, which is expected to be submitted for publication in Summer 2026.

THE FUTURE

We have many reasons to be excited about the past year, and we look ahead to 2026–27 with optimism, energy and a renewed sense of purpose. One of the most significant developments currently underway is the potential establishment of an additional site in Milndavie, Stirlingshire. This opportunity represents an important step in the growth of Ponies Help Children, allowing us to extend our reach across central Scotland and offer therapeutic support to many more children and young people.

A Milndavie site would not only strengthen the PHC brand but also bring meaningful benefits to the local community. By creating a dedicated base in Stirlingshire, we can reduce travel barriers for families in the surrounding areas, build new partnerships with schools and professionals, and provide a consistent, welfare focused environment for our expanding herd. This development aligns closely with our long term sustainability plan and reflects our commitment to delivering high quality, evidence based equine assisted interventions across Scotland.

Watch this space!

FINANCIAL REVIEW

Total income for the year amounted to **£161,931** (2025: £125,346), comprising donations, fundraising income, grant funding, gross trading receipts, receipts from charitable activities, bank interest and other income. Grant funding remained the charity's principal source of income and enabled the charity to continue delivering its charitable activities and investing in the ongoing development of its facilities.

Total payments for the year were **£130,706** (2025: £150,726). The majority of payments were incurred directly in support of the charity's objectives, including staff costs, volunteer expenses, equine welfare, premises costs and the delivery of therapeutic services. Capital payments during the year amounted to **£765** (2025: £36,727).

The charity recorded a **net surplus of £31,225** for the year (2025: deficit of £25,380). At 31 March 2026, total funds held amounted to **£66,380**, comprising **£24,575 of unrestricted funds** and **£41,805 of restricted funds**.

The Trustees continue to monitor the charity's financial position carefully to ensure that sufficient resources are available to meet its commitments and support future service delivery. Unrestricted reserves at the year-end were **£24,575**, compared with the reserves policy target of approximately **£20,585**, leaving unrestricted reserves £3,990 above the target level.

The Trustees are satisfied that the charity remains in a sound financial position and that sufficient resources are available to continue delivering its charitable objectives.

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

RESERVES POLICY

The Trustees maintain a reserves policy to ensure that the charity has sufficient **unrestricted funds available** to meet unexpected costs, temporary funding shortfalls and other unforeseen circumstances. At **31 March 2026**, the charity held **£24,575 in unrestricted funds**. Restricted funds of £41,805 are excluded from reserves as they can only be used for the purposes specified by funders or donors.

The Trustees aim to maintain unrestricted reserves equivalent to approximately **five months of relevant operating expenditure**. Based on annual relevant expenditure of £49,405, the target level is approximately **£20,585**.

Unrestricted reserves at year end were above the target level. The Trustees consider the level of reserves to be appropriate and sufficient to provide financial resilience and support the continued delivery of the charity's activities.

The level of reserves will be reviewed annually in light of the charity's activities, financial commitments and funding position

RESERVES HELD

	Year £	5 months £
Charitable Payments	48,671	20280
Welcome & Exit Packs	(1,290)	(538)
Governance	1,953	814
Total	49,405	20585

CLOSING CASH AT BANK AND IN HAND

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £
Current account (31.03.2026)	24,438	21,368	45,806
Saving account	-	20,437	20,437
Cash in hand	137	-	137
CLOSING BALANCES (31.03.2026)	24,575	41,805	66,380

The Trustees' Annual Report was approved by the Trustees of Ponies Help Children (SCIO) on the date shown below.

Signed... Wayne Stephens
Yoti eSigned

Chairperson: Wayne Stephens

Date... 03 Sep 2026 (UTC)

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PONIES HELP CHILDREN

For the year ended 31 March 2026

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages of this report.

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 (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

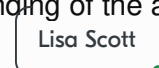
In the course of my examination, no matter has come to my attention:

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.

Signed:  Lisa Scott
Yoti eSigned 

Name: Lisa Scott

Relevant professional qualification/professional body: MAAT AATQB

Address: Voluntary Action North Lanarkshire

Dalziel Building

7 Scott Street

Motherwell

ML1 1PN

08 Sep 2026 (UTC)

Date: _____

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2026

RECEIPTS		2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Donations	4	17,882	-	17,882	15,954
Fundraising Activities	5	6,080	-	6,080	1,752
Grant Income	6	350	95,524	95,874	73,016
Trading receipts	7	1,391	-	1,391	2,014
Receipts from other Charitable Activities	8	37,453	-	37,453	30,839
Investment Income	9	153	-	153	171
Other Income	10	98	-	98	1,600
Proceeds from Sales of Asset	11	3,000	-	3,000	-
TOTAL RECEIPTS		66,407	95,524	161,931	125,346
PAYMENTS					
Fundraising Costs	12	71	-	71	461
Gross trading payments	13	2,061	-	2,061	4,727
Charitable Activities	14	48,671	77,186	125,856	107,037
Capital Payments	15	765	-	765	36,727
Governance Costs	16	1,953	-	1,953	1,774
TOTAL PAYMENTS		53,520	77,186	130,706	150,726
SURPLUS/(DEFICIT) FOR THE YEAR		12,887	18,339	31,225	(25,380)

STATEMENTS OF BALANCES AS AT 31ST MARCH 2026

OPENING CASH AT BANK AND IN HAND		2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Opening balances (01.04.2025)		11,689	23,466	35,155	60,535
Surplus/(Deficit) for the year		12,887	18,339	31,225	(25,380)
Closing balances (31.03.2026)		24,575	41,805	66,380	35,155

Closing Cash at bank and in hand		2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Current account (31.03.2026)		24,438	21,368	45,806	31,037
Saving account		-	20,437	20,437	4,003
Cash in hand		137	-	137	115
CLOSING BALANCES (31.03.2026)		24,575	41,805	66,380	35,155

OTHER ASSETS HELD BY THE CHARITY

		2026 £	2025 £
UNRESTRICTED	NOTE		
Investments		Nil	Nil
Fixed assets	(17)	179,623*	178,858*
Current Assets	(18)	1,250	
UNRESTRICTED			
Liabilities	(19)	(15,225)	(18,000)
Contingent liabilities		Nil	Nil

PONIES HELP CHILDREN TRUSTEES’ ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

The notes to these accounts form an integral part of these Receipts and Payments Accounts and Statement of Balances. These Receipts and Payments Accounts and Statement of Balances were approved

Signed...  Wayne Stephens
Yoti eSigned 

Chairperson: Wayne Stephens

Date..... 03 Sep 2026 (UTC)

Signed...  Jean Laing
Yoti eSigned 

Treasurer: Jean Laing

Date..... 03 Sep 2026 (UTC)

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

NOTES TO THE ACCOUNTS-AS AT 31ST MARCH 2026

1 BASIS OF PREPARATION

The Receipts and Payments Account has been prepared in accordance with the requirements of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the guidance issued by the Office of the Scottish Charity Regulator (OSCR). The account is prepared on a receipts and payments basis and records all cash received and paid during the financial year. It does not include non-cash items, accruals, debtors, creditors, or depreciation. The closing balance represents the cash and bank funds held by the trustees at the end of the reporting period.

2 NATURE AND PURPOSE OF FUNDS-

The charity's funds are held to enable Ponies Help Children (SCIO) to carry out its charitable objectives of providing sanctuary and care for rescue ponies and horses, while supporting children, young people and adults through equine-based activities that promote wellbeing, confidence, inclusion and emotional support.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the charity's objectives. These funds are used to support the charity's general running costs, charitable activities, governance costs and other expenditure necessary to deliver its services.

Restricted funds are funds received for specific purposes as specified by the donor or grant provider. These funds are only used for the purposes for which they were provided, including supporting agreed projects, staffing, pony welfare and other charitable activities in accordance with the conditions of the funding.

The trustees review the level of funds held regularly to ensure that resources are managed effectively and are sufficient to support the ongoing activities of the charities

3 RELATED PARTY AND CONNECTED PERSON TRANSACTIONS

No remuneration was paid to any trustee during the year in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005.

During the year, trustees made donations to the charity as follows:

	2026 £	2025 £
Trustee donation for Horse Box	5,000	3,000
Trustee expenses reimbursed	-	102
Total	5,000	3,102

Donations received from family members of trustees were as follows:

	2026 £	2025 £
Family donations	2,760	3,065

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

RELATED PARTY AND CONNECTED PERSON TRANSACTIONS Continued....

Connected Persons

Heather's father, Eddie Ireland, is Chairperson of the charity and her spouse, Wayne Stephens, is Vice-Chairperson. These relationships are declared by the trustees and managed in accordance with the charity's conflict of interest procedures.

Calum Stephens, the son of Heather and Wayne Stephens, is employed by the charity as a Team Leader working 20 hours per week.

During 2021, Wayne Stephens and Heather Stephens provided the charity with an interest-free loan of £30,000 to assist with the construction of a new shed and improvements to the charity's facilities. The loan is unsecured and is repayable at £250 per month over a 10-year period. The outstanding balance at **31 March 2026 was £15,000 (2025: £18,000).**

Key Management Personnel

The Chief Executive Officer receives remuneration for services provided to the charity. Authorised out-of-pocket expenses are reimbursed where incurred.

	2026 £	2025 £
Remuneration	9,828	9,360
Expenses reimbursed	119	656
Total	9,947	10,016

4.DONATIONS

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Family Donations	2,760	-	2,760	3,065
Business Donations	1,100-	-	1,100	4,076
Donations	5,403	-	5,403	5,813
HMRC Gift Aid Donations	3,619	-	3,619	-
Trustee Donations	5,000-	-	5,000	3,000
Total	17,882	-	17,882	15,954

5. FUNDRAISING

INCOME	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Fundraising	6,080	-	6,080	1,752
Total	6,080	-	6,080	1,752

6 GRANT INCOME

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Bank of Scotland	-	20,000	20,000	-
Environmental key	-	20,000	20,000	-
The Corra Foundation (208)	-	8,000	8,000	8,000
The R S MacDonald RSMCT	-	12,000	12,000	12,000
The Robertson Trust-extra Cost of living grant	-	-	-	10,000
National Lottery Awards for All	-	-	-	-
NLC Creditors	350	-	350	8,272
NLC-Creditors Salaries	-	7,244	7,244	-
Voluntary Action North Lanarkshire	-	28,280	28,280	13,744
Spifox	-	-	-	21,000
Total	350	95,524	95,874	73,016

7. GROSS TRADING RECEIPTS

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Merchandise sales	1,391	-	1,391	2,014
Total	1,391	-	1,391	2,014

8. RECEIPTS FROM OTHER CHARITABLE ACTIVITIES

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Client Fees	36,812	-	36,812	29,811
Mini Visit	641	-	641	1,028
Total	37,453	-	37,453	30,839

9. INVESTMENT INCOME

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Bank Interest	153	-	153	171
Total	153	-	153	171

10 OTHER INCOME

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Other refund/income	98	-	98	748
Volunteer Expenses Repaid	-	-	-	853
Total	98	-	98	1,600

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

11. SALE OF ASSET

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Proceeds from Sales Of Asset	3,000	-	3,000	-
Total	3,000	-	3,000	-

12 FUNDRAISING COSTS

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Fundraising Costs	71	-	71	461
Total	71	-	71	461

13 GROSS TRADING PAYMENTS

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Merchandise purchases	2,061	-	2,061	4,727
Total	2061	-	2061	4727

14 CHARITABLE ACTIVITIES

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Salaries & Pension Costs	30,583	57,602	88,184	72,207
Pension Costs	-	-	-	176
Staff Training Costs	167	2,179	2,345	5,727
Volunteer Expenses	1,527	3,805	5,332	4,395
Travel Costs	3,323	-	3,323	1,782
Office Supplies	915	-	915	1,025
Insurance	2,055	-	2,055	1,475
Telephone	453	-	453	434
heat & Light	361	-	361	383
Cleaning	125	-	125	88
Advertising	720	-	720	460
Welcome/exit packs	1,290	-	1,290	1,277
Therapy	-	840	840	-
Subscriptions	68	-	68	155
Pony Costs	326	3,671	3,997	3,030
Bedding	-	528	528	624
Farrier	-	1,113	1,113	1,185
Feed	2,430	6,062	8,492	5,581
Vet fees	-	1,387	1,387	3,381
Premises Costs	1,271	-	1,271	600
Gifts	60	-	60	52
Loan Repayment	3,000	-	3,000	3,000
Total	48,671	77,186	125,856	107,037

PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

15 CAPITAL PAYMENTS

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Office Equipment	765	-	765	2,217
Buildings	-	-	-	34,510
Total	765	-	765	36,727

16 GOVERNANCE

	2026 Unrestricted £	2026 Restricted £	2026 Total Fund £	2025 Total Fund £
Digital Accounting Services	1,930	-	1,930	1,774
Bank Fees	23	-	23	-
Total	1,953	-	1,953	1,774

17 FIXED ASSETS

The charity holds fixed assets for use in carrying out its charitable activities. As these accounts are prepared on a receipts and payments basis, fixed assets are disclosed by way of note only and are stated at cost to the charity, including any irrecoverable VAT where applicable. Ponies help children have a Fixed Asset Policy which establishes £500 as the threshold amount for minimum for items to be put on fixed asset register. Any items costing below this amount should be expensed in the Receipts and Payments accounts.

FIXED ASSETS	2026 Cost Total £	2025 Cost Total £
Equipment	1,570	1,570
Fixtures & Fittings	8,858	8,858
Office Equipment	8,617	7,852
Plant & Machinery	30,965	30,965
Structures & Outbuildings	124,183	124,183
Improvement to Land	5,430	5,430
Total	179,623	178,858

18 CURRENT ASSETS

Gift Aid

During the financial year, the charity received a personal donation of **£5,000** that qualified for Gift Aid. The associated Gift Aid reclaim amounts to **£1,250**. In accordance with the Receipts and Payments basis of accounting, the donation is recognised when received and the Gift Aid reclaim is recognised as income only when the funds are received from HM Revenue & Customs (HMRC). The total value of the donation, including Gift Aid, is **£6,250**.

The gift Aid has not yet been received in these accounts.

PONIES HELP CHILDREN TRUSTEES’ ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855

19 LIABILITES

	2026 Cost Total £	2025 Cost Total £
Pension	155	
HMRC	70	
Loan	15,000	18,000
TOTAL	15,225	18,000

20 LOAN LIABILITY

During 2021, Wayne Stephens and Heather Stephens provided the charity with an unsecured, interest-free loan of **£30,000** to finance the construction of a new shed and improve the charity's facilities. The loan was provided on commercial terms favourable to the charity and is repayable by monthly instalments of **£250** over a period of ten years. Repayments of **£3,000** were made during the year (2025: £3,000). The outstanding balance at 31 March was:

	2026 £	2025 £
Balance brought forward	18,000	21,000
Loan repayments during the year	(3,000)	(3,000)
BALANCE CARRIED FORWARD	15,000	18,000

The loan is repayable to Wayne Stephens and Heather Stephens and no interest is payable on the outstanding balance.

**PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855**

21 FUND MOVEMENT

From (01.04.2025 to 31.03.2026)

	01.04.25 Opening Bal	Income	Payments	Tran	31.03.26 Closing Bal
RESTRICTED FUND					
Bank of Scotland	-	20,000	9,851		10,149
EDK Windfarms	-	20,000	18,650		1,350
LAF - sounding board	1,925	-	840		1,085
National Lottery Awards for all	9,997	-	9,997		0
NLC Employer Fund	123	7,244	6,194		1,173
The Corra Foundation	-	8,000	8,001		(1)
The R S MacDonald RSMCT	-	12,000	12,232		(232)
Voluntary Action North Lanarkshire- CYPF	11,421	28,280	11,421		28,280
RESTRICTED FUND	23,466	95,524	77,186	-	41,805
UNRESTRICTED FUNDS					
Uddingston	-	1,437	3,603		(2,166)
General Fund	11,689	64,970	49,917		26,741
TOTAL UNRESTRICTED FUNDS	11,689	66,407	53,520	-	24,575
TOTAL FUNDS	35,155	161,931	130,706	-	66,380

COMPARATIVE FIGURES

From (01.04.2024 to 31.03.2025)

	01.04.24 Opening Balance	Income	Expenditure	Transfer	31/03/2025 Closing Balance
RESTRICTED FUND					
The R S MacDonald RSMCT	-	12,000	12,000		-
Uddingston	-	3,129	3,389	260	-
Voluntary Action North Lanarkshire- CMHWB	22,597	10,944	22,120		11,421
LAF - sounding board	-	2,800	875		1,925
The National Lottery Community Fund	18,492	0	8,495		9,997
NLC Awards for all	-	8,272	8,149		123
The Robertson's Trust	-	10,000	10,000		-
The Corra Foundation	-	8,000	8,000		-
Restricted, Spifox	-	21,000	21,000		-
TOTAL RESTRICTED GRANT	41089	76145	94028		23,466
UNRESTRICTED GENERAL FUND	19446	49201	56698	(260)	11,689
TOTAL FUNDS	60,535	125,346	150,726	-	35,155

**PONIES HELP CHILDREN TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2026 SCOTTISH CHARITY NUMBER SC045855**

FUND MOVEMENT Continued...

COMPARATIVE FIGURES

From (01.04.2023 to 31.03.2024)

	Opening Balance	Income	Expenditure	Transfer	Closing Balance
RESTRICTED FUND					
The R S MacDonald RSMCT	-	8,000	8,000	-	0
Uddingston	-	6,125	6,125	-	-
Voluntary Action North Lanarkshire- CMHWP	-	40,080	17,483	-	22,597
Voluntary Action North Lanarkshire- CYPF		2,240	2,240	-	-
LAF-IT	-	6,300	6,300	-	-
Main grants - National Lottery Community Fund	-	19,890	1,398	-	18,492
NLC Creditors - Grant Award Programme 2022-2023	-	2,834	2,834	-	-
TOTAL RESTRICTED FUND	-	85,469	44,380	-	41,089
URESTRICTED FUND					
General	26,100	37,545	44,199		19,446
Corra Foundation		8,000	8,000		-
Robertson Trust		11,000	11,000		-
TOTAL URESTRICTED FUND	26,100	56,545	63,199	-	19,446
TOTAL FUND	26,100	142,014	107,579	-	60,536