

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Shiresmill Therapy Riding Centre

Registered charity number

SC028672

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

04

2025

to

Period end date

Day

Month

Year

31

03

2026

Set out on pages

(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. 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 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 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 understanding of the accounts to be reached.

Signed:

Name:

Lynn Crichton

Date:

01.09.26

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

Address:

Caledonia House

Pentland Park

Saltire Centre

GLENROTHES, Fife, KY6 2AL

*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.

Receipts and payments accounts

For the period
from

Period start date
Day Month Year
01 04 2025

to

Period end date
Day Month Year
31 03 2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	22,802	3,943			26,745	33,417
Legacies					-	
Grants		250			250	800
Receipts from fundraising activities	11,295				11,295	5,638
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	34,097	4,193	-	-	38,290	39,855
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	34,097	4,193	-	-	38,290	39,855
A3 Payments						
Expenses for fundraising activities	2,972	-			2,972	4,423
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	30,342	2,726			33,068	42,467
Governance costs:					-	
Audit / independent examination	150				150	150
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	33,464	2,726	-	-	36,190	47,040
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	33,464	2,726	-	-	36,190	47,040
Net receipts / (payments)	633	1,467	-	-	2,100	(7,185)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	633	1,467	-	-	2,100	(7,185)

Shiresmill Therapy Riding Centre				SC028672			
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 £
B1 Cash funds	Cash and bank balances at start of year	22,492	19,936			42,428	49,613
	Surplus / (deficit) shown on receipts and payments account	633	1,467			2,100	(7,185)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	23,125	21,403	-	-	44,528	42,428
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
					Total	-	-
	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets			Unrestricted funds				-
							-
							-
							-
					Total	-	-
	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
B4 Liabilities							
					Total	-	-
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
					Total	-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name				Date of approval	
	<i>Lynda Milne</i>	LYNDA MILNE				14/5/26	

Section C Notes to the Accounts

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

The balance remaining of £21,403 in the restricted funds on the 31st March 2026 is made up of:

Field Shelter £4,850
 Arena Surface £227
 New Cabin £10,000
 Adapt & Thrive £764
 Grays Court Trust Training £410
 New Pony £4,673
 Aldi Sport Fund £229
 Tack £250

	Type of activity or project supported	Individual / Institution	Number of grants made	£
C2 Grants				
Total				-

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)

X

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses

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

X

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donations	13,313	3,943			17,256	21,426
Collections	352				352	200
Rider Donations	9,137				9,137	11,791
Amazon Wishlist		-			-	-
Total	22,802	3,943	-	-	26,745	33,417
	-	-	-	-	-	-

2 Grants

	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Co-op New Stable Roots		250			250	-
Fife Voluntary Action					-	-
Asda - hats & First Aid Courses					-	800
Aldi Sports Fund - new hats					-	-
Total	-	250			250	800
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Site Costs	3,315	2,726			6,041	11,705
General Running Costs	3,314				3,314	2,560
Tractor & Machinery Running Costs	1,043				1,043	502
Insurance, Safety & Security	5,639				5,639	4,591
Vet, Blacksmith, Feed, Tack and Other Pony Related	14,540				14,540	21,233
Electricity	2,491				2,491	1,877
					-	
					-	
					-	
Total	30,342	2,726	-	-	33,068	42,468
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	General Unrestricted funds	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period	
Receipts							
Donations	21,566				21,566	21,804	
Legacies	-				-		
Grants	-				-		
HMRC Gift Aid	1,236				1,236	2,005	
Receipts from fundraising activities	11,295				11,295	6,638	
Gross trading receipts	-				-		
Buildings	-				-		
Rents from land & buildings	-				-		
Gross receipts from other charitable activities	-				-		
Sub total	34,097	-	-	-	34,097	29,447	
Receipts from asset & investment sales							
Proceeds from sale of fixed assets					-		
Proceeds from sale of investments					-		
Sub total	-	-	-	-	-	-	
Total receipts	34,097	-	-	-	34,097	29,447	
Payments							
Expenses for fundraising activities	2,972				2,972	2,154	
Gross trading payments	-				-		
Investment management costs	-				-		
Payments relating directly to charitable activities	30,342				30,342	34,002	
Grants and donations	-				-		
Governance costs:	-				-		
Audit / independent examination	150				150	150	
Preparation of annual accounts	-				-		
Legal costs	-				-		
Sub total	33,464	-	-	-	33,464	36,306	
Payments relating to asset and investment movements							
Purchases of fixed assets	-				-	-	
Purchase of investments	-				-		
Sub total	-	-	-	-	-	-	
Total payments	33,464	-	-	-	33,464	36,306	
Net receipts / (payments)	633	-	-	-	633	(6,859)	-9216
Transfers to / (from) funds							
Surplus / (deficit) for year	633	-	-	-	633	(6,859)	-9216
Nature and purpose of funds							

Additional analysis (3)

6 Breakdown of restricted funds

	General Restricted funds	Restricted fund 1 - under name of fund below	Restricted fund 2 - under name of fund below	Restricted fund 3 - under name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations	1,780				1,780	608
Donations McDonalds - field shelter	1,000				1,000	-
Donations Aberdour Golf Club - field shelter	1,163				1,163	-
Donations Scottish Power - new pony					-	-
Donations Westwood Charitable Trust - stable roofs					-	2,600
Donations Rotary Club of Durnferline - stable roofs					-	1,000
Donations McDonalds - new pony					-	5,000
Legacies	-				-	-
Grants Co-op - stable roofs	250				250	-
Grants Aids - hats & First Aid Courses					-	800
Grants Aids Sports Fund - new hats					-	500
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
Sub total	4,193	-	-	-	4,193	10,408
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	4,193	-	-	-	4,193	10,408
Payments						
Expenses for fundraising activities	-				-	2,289
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	2,726				2,726	2,115
Grants and donations					-	-
Grants Fife Voluntary Action					-	3,115
Grants Aids Sports Fund - new hats					-	435
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Sub total	2,726	-	-	-	2,726	7,934
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	2,726	-	-	-	2,726	7,934
Net receipts / (payments)	1,467	-	-	-	1,467	2,474
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	1,467	-	-	-	1,467	2,474
Nature and purpose of funds						