

Orkney RDA (SCIO)

SC049013

Receipts and payments accounts

For the period from	Period Start Date			to	Period End Date		
	Day	M	Year		Day	M	Year
	01	04	2024		31	03	2025

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	125				125	316
Legacies	-				-	-
Grants	248				248	300
Receipts from fundraising activities	2,282				2,282	2,322
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	-				-	-
A1 Sub total	2,655	-	-	-	2,655	2,938

A2 Receipts from asset & investment sales

Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	2,655	-	-	-	2,655	2,938

A3 Payments

Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	1,945				1,945	1,753
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
A3 Sub total	1,945	-	-	-	1,945	1,753

A4 Payments relating to asset and investment movements

Purchases of fixed assets	-				-	383
Purchase of investments	-				-	-
A4 Sub total	-	-	-	-	-	383

Total payments	1,945	-	-	-	1,945	2,136
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Net receipts / (payments)	710	-	-	-	710	802
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A5 Transfers to / (from) funds

	-	-	-	-	-	-
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Surplus / (deficit) for year	710	-	-	-	710	802
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Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	10,547	-	-	-	10,547	9,745
	Surplus / (deficit) shown on receipts and	710	-	-	-	710	802
		11,257				11,257	10,547
	Cash and bank balances at end of year	11,257	-	-	-	11,257	10,547
	(Agree balances with receipts and payments account(s))						

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	450		450
	Unrestricted	564		564
	Unrestricted	3,327		3,327
	Unrestricted	250		250
	Unrestricted	128		128
	Unrestricted	1,573		1,573
	Unrestricted	247		247
	Unrestricted	160		160
	Unrestricted	235		235
	Unrestricted	108		108
	Total	7,042	-	7,042

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

6.11.25

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

All funds are unrestricted

[illegible]

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
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	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
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		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	
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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment to nearest £	Permanent endowment to nearest £	Total current to nearest £	Total last period to nearest £
Donations	100				100	300
Collecting tins	25				25	16
Total	125	-	-	-	125	316

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment to nearest £	Permanent endowment to nearest £	Total current to nearest £	Total last period to nearest £
Brown Travel Fund	248				248	300
Total	248	-	-	-	248	300

3 Gross receipts fundraising activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment to nearest £	Permanent endowment to nearest £	Total current to nearest £	Total last period to nearest £
Fund Raising - Blue Door	2,282				2,282	2,157
Fund Raising - Winter Woolies	-				-	160
Fund-raising - Xmas cards sold to volunteers	-				-	-
Sale of Tack	-				-	5
Total	2,282	-	-	-	2,282	2,322

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 £
Mileage for Transporting Horses	84				84	180
Repair & renewals	-				-	-
Stationery/phone	31				31	-
Donation to Riding Centre for electricity	200				200	75
VAO Membership	15				15	15
RDA Insurance	241				241	226
Contents Insurance	250				250	282
RDA Membership	200				200	200
Travel for Coaches Reviews	-				-	266
Training/Courses	460				460	-
Regional Gathering	396				396	486
Misc	68				68	23
Total	1,945	-	-	-	1,945	1,753

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Charity name

Orkney RDA (SCIO)

SC049013

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2024	to	31	03	2025

(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:

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

Address:

22 SEPT 2025

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

APPENDIX 1

OSCR

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

Office of the Scottish Charity Regulator

Reference and administration details

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

ORKNEY RDA (SCIO)

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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				
3				
4				
5				
6				
7				
8				
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

Scottish Charitable Incorporated Organisation
RDA is a UK-wide federation of Member Groups, which are governed by a Membership Agreement with the national body (RDA National) and a Standard Group Constitution. The Member Groups are all separately registered charities. RDA UK provides leadership, advocacy, and quality assurance, providing central support and resources to groups including insurance, policies, safeguarding, to assure the safety and quality of RDA services. RDA's coach training, CPD and assessment structure provides an important control to ensure that activity is delivered effectively and to standard.

Trustee recruitment and appointment

Trustees are elected from members at the AGM and serve for 1 year after which they may be re-elected.

Objectives and activities

Charitable purposes

Improving the lives of people with disabilities, through the provision of opportunities for riding.

Summary of the main activities in relation to these objects

To enable people to improve their health and wellbeing, delivering a real and lasting therapy that not only benefits mobility and co-ordination, but encourages confidence and self-worth whilst having fun.

Achievements and performance

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

Our sessions this year started on 1st May 2024, after our winter break and some training for horses and volunteers.

During the course of the year, we have had a total of 56 rides (5 of which were on the ground, the rider not wishing to ride). We had 7 different riders over the year.

This year we had 2 "Tea with a Pony" sessions, co-ordinating with Age Concern Scotland. A total of 6 people attended, meeting the horses on the sand and enjoying refreshments afterwards. The interaction with the horses led to lots of discussion and everyone felt that the visits were very worthwhile.

Over the year Safeguarding and First Aid qualifications were updated and our Coaches attended a training day in Caithness.

We resolved the problem we had regarding the transportation of our loaned horses to our venue. We received a very kind offer from a new volunteer who offered to transport them weekly with the backup of other volunteers when necessary.

The Chair of RDA Grampian and Highland Region visited the group in June. She examined all the paperwork and was happy with everything we have in place. She also watched a riding session

Financial review

Brief statement of the charity's policy on reserves

It is the Trustees' policy to hold any surplus unrestricted funds for use in subsequent years. At the year-end Orkney RDA (SCIO) held unrestricted cash funds of £11,257 (2024 £10,547). Although this is high the Trustees regard it as a prudent figure as we do not know what the future will bring.

We had a surplus this year of £710 (2024 surplus of £802).

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)	
Position (e.g. Chair)	<i>Chair</i>
Date	06/11/25