

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
The Glasgow Group of the Riding for the
Disabled Association

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

The Glasgow Group of the Riding for the
Disabled Association

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for the Year Ended 30 June 2024

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Report of the Trustees
for the Year Ended 30 June 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Group's objectives are to promote the Riding for the Disabled Association by providing people with disabilities (or special needs) in Glasgow and the surrounding area with the opportunity to ride to benefit their health and well being.

The welfare of the group of people is improved by:

Offering riding which helps the balance, mobility, strength, co-ordination and improved confidence and self esteem of the rider.

Caring for and contact with the horse which provides proven therapeutic benefits to those with special needs.

Providing a meeting place at the Riding centre for parents, family members and carers to form groups for mutual support.

Using a large number of volunteers to assist in service provision and in this work developing their own potential.

Significant activities

During the year to 30 June 2024 RDA Glasgow Group delivered around four thousand hours of riding, therapy, and Stable Management sessions to over 300 participants. This includes 9 Additional Support Needs Schools who attend on a regular basis through the academic year.

We currently have 4 care homes attending our tea with a pony, the remainder of participants being individuals attending either riding, tea with a pony or stable management.

We have a volunteer bank of approximately 150 registered volunteers with a core of over 70 attending on a regular basis and others who volunteer as and when they can.

The service users cover the whole of Glasgow, East and West Dunbartonshire, Lanarkshire, and Renfrewshire. Our riders are both adults and children, with many of the children coming from Schools which cater for Additional Support Needs funded by their Local authorities as well as disability agencies and organisations.

Our classes run 7 days a week, morning afternoon and evenings to meet the needs of our participants.

FINANCIAL REVIEW

Financial performance

The funding environment continues to be very challenging as many Funders streamline their criteria to target specific chosen areas. These are often aimed at capital items and specific activities rather than to support ongoing running costs for the Centre. Our focus has remained on Grant and Trust applications and we are grateful for the support we have received.

Our total income for the year was £238,079. The result for the year was a deficit of £57,510. As with many organisations, we have been impacted by and continue to be impacted by rising costs in all areas; however, we continue to remain prudent in our expenditure, whilst remaining focused on delivering the aims of the charity.

Investment policy

The Board of Management maintains a policy of appointing a reputable firm of stockbrokers who have discretionary powers to invest a portfolio of investments for a balanced return with low to medium risk. The Board of Management have an overall strategy which includes maintaining a suitable level of funds in fixed interest and cash. This strategy is under regular review by the Board.

Report of the Trustees
for the Year Ended 30 June 2024

FINANCIAL REVIEW

Reserves policy

The Board of Management has reviewed the reserves policy and will aim to keep the equivalent of a minimum of six-months' running costs in reserve. While the Charity presently enjoys the benefit of a long-term lease from the landowner Glasgow City Council, nevertheless a cautious and prudent approach dictates the retention of funds against a possible future relocation requirement.

FUTURE PLANS

The Board remain focused on the need to upgrade and improve the centre's facilities to provide our service users with a safe and welcoming environment to meet the ever-changing challenges they encounter.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee and not having a share capital, incorporated on 7 January 1987. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up, members of the Group are required to contribute an amount not exceeding £1.

The charity has a Board of Management consisting of trustees who are responsible for the strategic direction and policy of the charity.

Recruitment and appointment of new trustees

As the objects of the charity relate to people with disabilities (or special needs) and to horses it is appropriate that the majority of trustees are or have been engaged in caring for and training those with disabilities or looking after horses. In addition the Board of Management includes those with legal and financial expertise. Where skills are lost through retirements, individuals are approached to offer themselves for election to the Board of Management.

New trustees are invited and encouraged to familiarise themselves with and to seek information about the workings of the charity and its objects from existing trustees and from other staff members.

This familiarisation process includes perusal of the Memorandum and Articles of Association, Standing Procedures, latest published accounts and budgets. Each new trustee is given a copy of the OSCR publication "Guidance for Charity Trustees".

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC102661 (Scotland)

Registered Charity number
SC002041

Registered office
Sandyflat
Caldercuilt Road
Summerston
Glasgow
G23 5NA

The Glasgow Group of the Riding for the
Disabled Association (Registered number: SC102661)

Report of the Trustees
for the Year Ended 30 June 2024

Trustees

M S Brown

L E Fair

J Weatherill

M McLean (resigned 18.1.2024)

B Watt (appointed 8.1.2025)

Independent Examiner

Bell Barr & Company

Chartered Accountants

2 Stewart Street

Milngavie

Glasgow

G62 6BW

Approved by order of the board of trustees on 18 March 2025 and signed on its behalf by:



M S Brown - Trustee

Independent Examiner's Report to the Trustees of
The Glasgow Group of the Riding for the
Disabled Association

I report on the accounts for the year ended 30 June 2024 set out on pages five to fifteen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.



Jennifer Irvine
The Institute of Chartered Accountants of Scotland

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Date: 26 March 2025

The Glasgow Group of the Riding for the
Disabled Association

Statement of Financial Activities
for the Year Ended 30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	30.6.24 Total funds £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	67,842	55,069	122,911	135,247
Charitable activities	5				
Charitable activities		74,435	-	74,435	57,900
Other trading activities	3	16,715	-	16,715	11,247
Investment income	4	6,273	-	6,273	7,322
Other income		17,745	-	17,745	16,049
Total		<u>183,010</u>	<u>55,069</u>	<u>238,079</u>	<u>227,765</u>
EXPENDITURE ON					
Raising funds	6	8,008	-	8,008	6,584
Charitable activities	7				
Charitable activities		252,953	47,609	300,562	278,032
Total		<u>260,961</u>	<u>47,609</u>	<u>308,570</u>	<u>284,616</u>
Net gains/(losses) on investments		<u>12,981</u>	<u>-</u>	<u>12,981</u>	<u>(7,962)</u>
NET INCOME/(EXPENDITURE)		<u>(64,970)</u>	<u>7,460</u>	<u>(57,510)</u>	<u>(64,813)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		482,015	15,140	497,155	561,968
TOTAL FUNDS CARRIED FORWARD		<u>417,045</u>	<u>22,600</u>	<u>439,645</u>	<u>497,155</u>

The notes form part of these financial statements

Balance Sheet
30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	30.6.24 Total funds £	30.6.23 Total funds £
FIXED ASSETS					
Tangible assets	12	210,006	-	210,006	227,053
Investments	13	178,835	-	178,835	244,519
		<u>388,841</u>	<u>-</u>	<u>388,841</u>	<u>471,572</u>
CURRENT ASSETS					
Debtors	14	26,740	-	26,740	20,588
Cash at bank and in hand		19,505	40,089	59,594	33,719
		<u>46,245</u>	<u>40,089</u>	<u>86,334</u>	<u>54,307</u>
CREDITORS					
Amounts falling due within one year	15	(18,042)	(17,488)	(35,530)	(28,724)
		<u>28,203</u>	<u>22,601</u>	<u>50,804</u>	<u>25,583</u>
NET CURRENT ASSETS					
		<u>28,203</u>	<u>22,601</u>	<u>50,804</u>	<u>25,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		417,044	22,601	439,645	497,155
NET ASSETS		<u>417,044</u>	<u>22,601</u>	<u>439,645</u>	<u>497,155</u>
FUNDS	16				
Unrestricted funds:					
General fund				207,037	254,962
Tangible Fixed Asset fund				210,007	227,053
				<u>417,044</u>	<u>482,015</u>
Restricted funds				22,601	15,140
TOTAL FUNDS				<u>439,645</u>	<u>497,155</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
30 June 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2025 and were signed on its behalf by:



L E Fair - Trustee



M S Brown - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and associated gift aid are accounted for when received. Legacies and similar income are recognised at fair value when the executor is satisfied that the gift will not be required to meet claims on the estate and any conditions have been met or are within the control of the charitable company.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 2% on cost
Plant and machinery	- 10% on cost and 5% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1. ACCOUNTING POLICIES - continued

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	30.6.24	30.6.23
	£	£
Donations	13,780	17,807
Gift aid	179	884
Grants	98,507	98,606
Sponsorships, subscriptions and other voluntary income	10,445	17,950
	<u>122,911</u>	<u>135,247</u>

Grants received, included in the above, are as follows:

	30.6.24	30.6.23
	£	£
Other grants	<u>98,507</u>	<u>98,606</u>

3. OTHER TRADING ACTIVITIES

	30.6.24	30.6.23
	£	£
Fundraising events	7,909	5,230
Arena hire	7,710	5,655
Coffee bar	1,096	362
	<u>16,715</u>	<u>11,247</u>

4. INVESTMENT INCOME

	30.6.24	30.6.23
	£	£
Income from listed investments	5,899	7,199
Deposit account interest	374	123
	<u>6,273</u>	<u>7,322</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	30.6.24	30.6.23
	£	£
Disabled riders and driving Activity Charitable activities	<u>74,435</u>	<u>57,900</u>

6. RAISING FUNDS

Investment management costs

	30.6.24	30.6.23
	£	£
Portfolio management	<u>2,048</u>	<u>2,421</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Charitable activities	<u>300,562</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	30.6.24	30.6.23
	£	£
Staff costs	151,982	127,401
Rent, rates and water	5,640	8,715
Insurance	15,999	15,159
Light and heat	35,451	44,088
Telephone	1,578	2,125
Postage, stationery and computer expenses	7,052	5,208
Advertising	42	-
Sundries	5,654	5,906
Pony and equipment upkeep	27,730	23,959
Purchase of ponies	2,000	2,500
Repairs and maintenance	9,326	7,137
Payroll charges	840	840
Biomass expenses	4,761	2,200
Motor and tractor expenses	4,724	4,086
Cleaning	1,328	871
Staff training	886	550
Audit/Independent Examination	1,380	1,512
Legal and professional fees	540	2,039
Accountancy fees	2,880	2,550
Depreciation	20,647	20,284
Interest payable and similar charges	122	-
	<u>300,562</u>	<u>277,130</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.24	30.6.23
	£	£
Depreciation - owned assets	<u>20,647</u>	<u>20,285</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.24	30.6.23
Yard staff/groundsman	7	8
Office staff	2	1
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 July 2023	590,555	189,391	101,491
Additions	-	3,600	-
	<u>590,555</u>	<u>192,991</u>	<u>101,491</u>
At 30 June 2024			
	<u>590,555</u>	<u>192,991</u>	<u>101,491</u>
DEPRECIATION			
At 1 July 2023	391,884	161,924	100,722
Charge for year	11,811	7,921	769
	<u>403,695</u>	<u>169,845</u>	<u>101,491</u>
At 30 June 2024			
	<u>403,695</u>	<u>169,845</u>	<u>101,491</u>
NET BOOK VALUE			
At 30 June 2024	<u>186,860</u>	<u>23,146</u>	<u>-</u>
At 30 June 2023	<u>198,671</u>	<u>27,467</u>	<u>769</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 July 2023	46,883	2,564	930,884
Additions	-	-	3,600
	<hr/>	<hr/>	<hr/>
At 30 June 2024	46,883	2,564	934,484
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 July 2023	46,883	2,418	703,831
Charge for year	-	146	20,647
	<hr/>	<hr/>	<hr/>
At 30 June 2024	46,883	2,564	724,478
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 30 June 2024	-	-	210,006
	<hr/>	<hr/>	<hr/>
At 30 June 2023	-	146	227,053
	<hr/>	<hr/>	<hr/>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 July 2023	244,519
Additions	20,802
Disposals	(99,667)
Revaluations	13,181
	<hr/>
At 30 June 2024	178,835
	<hr/>
NET BOOK VALUE	
At 30 June 2024	178,835
	<hr/>
At 30 June 2023	244,519
	<hr/>

Listed investments includes £78,294 (2023: £87,723) in respect of non UK investments.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24 £	30.6.23 £
Trade debtors	9,687	9,948
Accruals	1,039	1,328
Prepayments	16,014	9,312
	<hr/>	<hr/>
	26,740	20,588
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24	30.6.23
	£	£
Trade creditors	8,279	7,712
Social security and other taxes	1,132	980
Pension	564	495
Deferred income	22,831	17,488
Accrued expenses	2,724	2,049
	<u>35,530</u>	<u>28,724</u>

16. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	254,961	(64,971)	17,047	207,037
Tangible Fixed Asset fund	227,054	-	(17,047)	210,007
	<u>482,015</u>	<u>(64,971)</u>	<u>-</u>	<u>417,044</u>
Restricted funds				
Adapt & Thrive	12,140	(886)	-	11,254
Hedley Foundation	3,000	-	-	3,000
BWCT	-	2,500	-	2,500
Glasgow Community Wellbeing fund	-	4,847	-	4,847
Anne Duchess of Westminster Fund	-	1,000	-	1,000
	<u>15,140</u>	<u>7,461</u>	<u>-</u>	<u>22,601</u>
TOTAL FUNDS	<u>497,155</u>	<u>(57,510)</u>	<u>-</u>	<u>439,645</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	183,010	(260,962)	12,981	(64,971)
Restricted funds				
Adapt & Thrive	-	(886)	-	(886)
Bank of Scotland Yard manager	24,524	(24,524)	-	-
Glasgow City Council	5,829	(5,829)	-	-
David Solomon charity	750	(750)	-	-
BWCT	2,500	-	-	2,500
Glasgow Community Wellbeing fund	9,114	(4,267)	-	4,847
Hospital Saturday fund	200	(200)	-	-
GCC - Area Partnership Grant	5,076	(5,076)	-	-
The Glasgow Care Partnership	1,000	(1,000)	-	-
Anne Duchess of Westminster Fund	6,076	(5,076)	-	1,000
	<u>55,069</u>	<u>(47,608)</u>	<u>-</u>	<u>7,461</u>
TOTAL FUNDS	<u>238,079</u>	<u>(308,570)</u>	<u>12,981</u>	<u>(57,510)</u>

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	297,400	(62,723)	20,285	254,962
Tangible Fixed Asset fund	247,338	-	(20,285)	227,053
	<u>544,738</u>	<u>(62,723)</u>	<u>-</u>	<u>482,015</u>
Restricted funds				
Adapt & Thrive	11,183	957	-	12,140
Hedley Foundation	3,000	-	-	3,000
Govan High	3,047	(3,047)	-	-
	<u>17,230</u>	<u>(2,090)</u>	<u>-</u>	<u>15,140</u>
TOTAL FUNDS	<u>561,968</u>	<u>(64,813)</u>	<u>-</u>	<u>497,155</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	170,752	(225,513)	(7,962)	(62,723)
Restricted funds				
Adapt & Thrive	21,407	(20,450)	-	957
Bank of Scotland Yard manager	21,681	(21,681)	-	-
Govan High	-	(3,047)	-	(3,047)
Kickstart Scheme	7,596	(7,596)	-	-
Jazz Apple -Blairdardie	500	(500)	-	-
Glasgow City Council	5,829	(5,829)	-	-
	<u>57,013</u>	<u>(59,103)</u>	<u>-</u>	<u>(2,090)</u>
TOTAL FUNDS	<u>227,765</u>	<u>(284,616)</u>	<u>(7,962)</u>	<u>(64,813)</u>

Fund purposes

The Tangible Fixed Asset fund represents the book value of fixed assets held by the charity at the balance sheet date. This amount has been separately designated to highlight that these reserves are not able to be converted into cash to provide working capital for the charity.

Bank of Scotland Foundation is a 5 year award to provide the salary for the Yard Managers position and is granted annually on approval of the annual report.

Hedley Foundation funding was granted toward the cost of purchasing a new Horse Trailer which at the year end had not been purchased as further funding is being sought for the remainder of the cost.

Adapt & Thrive funding was received for the purposes of training.

16. MOVEMENT IN FUNDS - continued

Fund purposes - continued

The David Solomon grant is for adult classes.

The Glasgow City Council grant is for salaries.

The BWCT grant is for a new door and this was installed shortly after the year end.

The Glasgow Community Wellbeing Fund grant is for Wednesday morning adult riding.

The Hospital Saturday Fund is for Hippotherapy.

The GCC Area Partnership Grant is to fund staff costs and equipment.

The Glasgow Care Foundation grant is to fund equine therapy.

The Anne Duchess of Westminster grant is to fund equine therapy.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.