

Lothians Countryside Initiative

Scotland · Charity number SC033642

Details

Known as	Rhet Lothians
Status	Active
Legal form	Company (the charity is registered with Companies House)
Part of	Royal Highland Education Trust (SC007492)
Registered	2002-09-19
Register	View on the OSCR register

Contact

Address
39 The Green
Pencaitland
Tranent
EH34 5HE

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of environmental protection or improvement'

What the charity does: The primary objective of RHET Lothian is to educate school children in the local area about where their food comes from, how it is produced, increase their awareness of rural life and the environment to promote awareness of wildlife, forestry, agriculture, the countryside and rural industries. Principal activities undertaken to achieve our objectives are: - - co-ordination of farm visits to allow school children, and other youth organisations to experience the Scottish countryside first hand - co-ordination of classroom speakers to give talks about farming and food production allowing school children the opportunity to engage with people who live and work in the countryside. The Trustees have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.

Beneficiaries: 'Children or young people'

Objectives: To advance public education by (i) the promotion and encouragement of the dissemination of information concerning Scottish wildlife, agriculture, forestry, rural industries and the countryside (ii) increasing the general public's awareness of their symbiosis with the biological diversity, rural environment, countryside life and economy of Scotland (iii) improving the general public's understanding of the policies and actions necessary to sustain long-term food and timber production, and provision for wildlife and its habitats and (iv) by carrying out and developing at a local level the activities of the charitable body with which the Company is and shall (subject as aftermentioned) remain affiliated, namely, The Royal Highland Education

Trust (a company limited by guarantee, incorporated in Scotland with registered number 123813, and being Scottish charity number SC007492, hereinafter referred to as ('RHET')). the operations of the Company to be confined to the designated geographical area known generally as Lothians Countryside Initiative area (hereinafter referred to as the ('LCI area')), being the present local authority areas of West, Mid and East Lothian and City of Edinburgh.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£33,950	£10,516	-	0
2024-10-31	£4,270	£1,873	-	0
2023-10-31	£2,311	£1,217	-	0
2022-10-31	£1,154	£1,223	-	0
2021-10-31	£2,634	£403	-	0

Lothians Countryside Initiative

Scotland - Charity number SC033642

Accounts

Charity registration number SC033642 (Scotland)

Company registration number SC236715 (Scotland)

RHET LOTHIAN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025



**GREAVES
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RHET LOTHIAN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr T. Keith Morton - Chairperson Miss Shona E. Maxwell - Treasurer Mrs Jane E. Sanderson Mrs Julia A. Lorrain-Smith Mrs Fiona B. Ross Mrs Elizabeth S. McDougall Mrs Christine E. Eccles Mr Ben R. Mcclymont
Secretary	Mr T. Keith Morton
Charity number (Scotland)	SC033642
Company number	SC236715
Registered office	Saltoun East Mains Haddington East Lothian EH41 4HR
Independent examiner	Stuart Millar CA Greaves West & Ayre 17 Walkergate Berwick upon Tweed Northumberland TD15 1DJ

RHET LOTHIAN

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RHET LOTHIAN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

The primary objective of RHET Lothian is to educate school children in the local area about the way in which their food is produced. The charity aims to achieve this objective, together with advancing public education, through:

- the promotion and encouragement of the dissemination of information concerning Scottish wildlife, agriculture, forestry, rural industries and the countryside;
- increasing the general public's awareness of their symbiosis with the biological diversity, rural environment, countryside life and economy of Scotland;
- improving the general public's understanding of the policies and actions necessary to sustain long-term food and timber production, and provision for wildlife and its habitats; and
- by carrying out and developing at a local level the activities of the charitable body with which the Company is and shall remain affiliated, namely, The Royal Highland Education Trust (a company limited by guarantee, incorporated in Scotland with registered number SC123813, and being Scottish charity number SC007492); the operations of the company to be confined to the designated geographical area, being the present local authority areas of West, Mid and East Lothian and City of Edinburgh.

The principal activities, which the company undertakes in order to achieve the aforementioned objectives, are:

- The coordination of farm visits to allow school children and other youth organisations to experience the Scottish countryside first hand; and
- The coordination of classroom speakers to give talks about farming and food production to allow school children the opportunity to engage with people who live and work in the countryside.

The Trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Achievements and performance

RHET Lothian hosted 23 farm visits (568 pupils) and delivered 63 classroom talks (1673 pupils). We also held 3 successful Food & Farming days (510 pupils). Our Super Sonic Spud competition, led by a group of volunteers, reached out to 68 schools and 1262 pupils. We received an extremely generous donation of a mobile display trailer from Stewart Trailers; this is a huge asset that will allow us to take the countryside to the classroom. RHET Lothian were also fortunate to be chosen as Bathgate Young Farmers charity of the year and donated the sum of £6,250. A large proportion of this was raised by the Club holding a really well attended stock judging event in the Autumn and a Coffee Morning where they presented the cheque. Successful days were had by volunteers at both Dalkeith and Haddington Shows.

Financial review

During the year total income amounted to £33,950 (2024 - £4,270), whilst resources expended amounted to £10,516 (2024 - £1,873). A net surplus of £23,434 (Surplus 2024 - £2,397) has been reported.

RHET Lothian

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Reserves policy

Reserves are needed to meet the working capital requirements of the charity and the committee are satisfied that, at current levels, they would be able to continue the activities of the charity in the event of a significant drop in grant funding. The charity's funding strategy ensures that there is enough money coming in every year to allow planned activities to be carried out, with a small contingency allowance.

Total reserves at 31 July amounted to £31,738 (2024 - £8,304), with liquid reserves making up £13,131 (2024 - £7,726) of this balance. Total reserves includes unrestricted funds of £27,671 (2024 - £4,137), and restricted funds of £4,067 (2024 - £4,167).

Principal funding sources

In 2024/25 receipts of £6,450 relate to a generous donation from Bathgate Young Farmers Club (£6,250) who chose RHET Lothian as their charity of the year and £200 from RHET supporters.

Investment policy objectives

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long term investment. Consequently, the charity's investment policy is to transfer surplus working capital, where available, to an interest bearing savings account. All other funds are held in a Bank of Scotland treasurer's account.

RHET Central support

RHET Lothian as part of the national Royal Highland Education Trust network, receive the paid services from RHET Central (SCO07492) based at Ingliston, for the contracted services of a dedicated project coordinator to facilitate activities and services in the local area. The cost of the RHET coordinator hours, training, telephone, uniform, consumables, travel etc (excluding local which is covered by RHET Lothian) was £13,700 for the year ending 31st July 2024.

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. The charity's trustees continue to monitor these risks on a regular basis.

In particular, stringent risk assessment procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors. The charity holds public liability insurance covering it in its activities. In addition, all committee members are subject to OSCR scrutiny. Two signatures are required for all cheques issued by the charity.

Public Benefit

In considering the operation, achievements and performance and finances of the charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

Plans for future periods

Future plans are dependent on available funds, but our aim is to ensure that no child leaves school without either having visited at least one farm, or having had a classroom talk delivered, helping them to have a basic grasp of how and where their food comes from.

Structure, governance and management

The charity is a company limited by guarantee, incorporated on 12 September 2002 and registered as a Scottish charity by the Office of the Scottish Charity Regulator.

RHET Lothian is part of a national network of 12 Countryside Initiatives, supported by a small central team of national RHET officers. RHET Lothian has 8 directors on the board, all volunteers, who are drawn from the food, farming, countryside and education sectors. They meet periodically to discuss and further the aims of the company, and they oversee the company's activities to ensure they support the overall aims of the wider RHET network.

RHET Lothian

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr T. Keith Morton - Chairperson
Miss Shona E. Maxwell - Treasurer
Mrs Jane E. Sanderson
Mrs Julia A. Lorrain-Smith
Mrs Fiona B. Ross
Mrs Elizabeth S. McDougall
Mrs Christine E. Eccles
Mr Ben R. McClymont

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as members of the committee. Under the requirements of the Memorandum and Articles of Association, the members of the committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the committee give their time voluntarily and receive no benefits from the charity.

The committee members have the power to appoint any person to be a member of the board either to fill a casual vacancy or as an addition to the existing members of the board. Any new recruits must first be recommended, and unanimously approved, by the committee prior to appointment.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of new trustees

All new committee members are provided with appropriate guidance in relation to their responsibilities. Training courses are held by The Royal Highland Education Trust (RHET), RHET Lothian's parent company, based at the Royal Highland Centre, Edinburgh. Administrative help is also provided by RHET.

RHET LOTHIAN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Statement of Trustees' responsibilities

The Trustees, who are also the directors of RHET Lothian for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

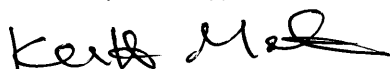
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Exemptions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.



Mr T. Keith Morton

Dated: 27 October 2025

RHET Lothian

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RHET Lothian

I report on the financial statements of the charity for the year ended 31 July 2025, which are set out on pages 6 to 13.

Respective responsibilities of Trustees and examiner

The charity's Trustees, who are also the directors of Rhet Lothian for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

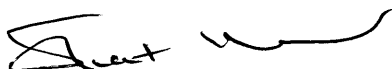
Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Stuart Millar CA

Greaves West & Ayre
17 Walkergate
Berwick upon Tweed
Northumberland
TD15 1DJ

Dated: 27 October 2025

RHET LOTHIAN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	33,950	-	33,950	4,020
Charitable activities	4	-	-	-	250
Total income		<u>33,950</u>	<u>-</u>	<u>33,950</u>	<u>4,270</u>
<u>Expenditure on:</u>					
Charitable activities	5	10,416	100	10,516	1,873
Net income/(expenditure) for the year/ Net movement in funds		23,534	(100)	23,434	2,397
Fund balances at 1 August 2024		4,137	4,167	8,304	5,907
Fund balances at 31 July 2025		<u>27,671</u>	<u>4,067</u>	<u>31,738</u>	<u>8,304</u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

RHET LOTHIAN

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		18,606		494
			<u>18,606</u>		<u>494</u>
Current assets					
Debtors	11	1		84	
Cash at bank and in hand		13,131		7,726	
		<u>13,132</u>		<u>7,810</u>	
Net current assets			13,132		7,810
Total assets less current liabilities			<u>31,738</u>		<u>8,304</u>
Income funds					
Restricted funds	12		4,067		4,167
Unrestricted funds			27,671		4,137
			<u>31,738</u>		<u>8,304</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 October 2025



Miss Shona E. Maxwell - Treasurer
Trustee

Company Registration No. SC236715

RHET LOTHIAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

RHET Lothian is a private company limited by guarantee incorporated in Scotland. The registered office is Saltoun East Mains, Haddington, East Lothian, EH41 4HR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred.

RHET LOTHIAN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
---------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

RHET LOTHIAN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

RHET Lothian is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2025 £	2024 £	2024 £	2024 £
Donations and gifts	33,950	1,020	3,000	4,020

4 Charitable activities

	2025 £	2024 £
Cream tea sales	-	250
	-	250

RHET LOTHIAN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

5 Charitable activities

	2025	2024
	£	£
Depreciation and impairment	9,388	247
Donations	100	-
Insurance	83	413
Co-ordinator's travel & transport costs	809	919
	<u>10,380</u>	<u>1,579</u>
Share of support costs (see note 6)	136	294
	<u>10,516</u>	<u>1,873</u>
Analysis by fund		
Unrestricted funds	10,416	1,873
Restricted funds	100	-
	<u>10,516</u>	<u>1,873</u>

6 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Administrative expenses	136	-	136	294
	<u>136</u>	<u>-</u>	<u>136</u>	<u>294</u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	9,388	247
	<u>9,388</u>	<u>247</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RHET Lothian

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 August 2024	8,824
Additions	27,500
At 31 July 2025	36,324
Depreciation and impairment	
At 1 August 2024	8,330
Depreciation charged in the year	9,388
At 31 July 2025	17,718
Carrying amount	
At 31 July 2025	18,606
At 31 July 2024	494

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1	-
Prepayments and accrued income	-	84
	1	84

RHET Lothian

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024	Incoming resources	Resources expended	At 31 July 2025
	£	£	£	£
	4,167	-	(100)	4,067
	<u>4,167</u>	<u>-</u>	<u>(100)</u>	<u>4,067</u>
Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
	1,167	3,000	-	4,167
	<u>1,167</u>	<u>3,000</u>	<u>-</u>	<u>4,167</u>

13 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total Unrestricted funds 2025	Restricted funds 2024	Total 2024
	£	£	£	£	£
Fund balances at 31 July 2025 are represented by:					
Tangible assets	18,606	-	18,606	494	494
Current assets/(liabilities)	11,965	1,167	13,132	-	7,810
	<u>30,571</u>	<u>1,167</u>	<u>31,738</u>	<u>-</u>	<u>8,304</u>

14 Related party transactions

There were no discloseable related party transactions during the year (2024 - none).

RHET Lothian

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2025

	£	2025 £	£	2024 £
Donations and legacies				
Donations and gifts		33,950		1,020
RF Donations and gifts		-		3,000
		<u>33,950</u>		<u>4,020</u>
Incoming resources from charitable activities				
Fundraising events		-		250
		<u>33,950</u>		<u>4,270</u>
Total incoming resources				
		<u>33,950</u>		<u>4,270</u>
<u>Resources expended</u>				
Charitable activities				
Insurance	83		413	
Co-ordinator's travel & transport costs	809		919	
Share of support costs	136		294	
		<u>(1,028)</u>		<u>(1,626)</u>
Total resources expended				
		<u>(1,028)</u>		<u>(1,626)</u>
Charitable activities				
Depreciation	9,388		247	
		<u>(9,388)</u>		<u>(247)</u>
Charitable activities				
RF Donations		<u>(100)</u>		<u>-</u>
Surplus for the Year		<u><u>23,434</u></u>		<u><u>2,397</u></u>