

Upper Nithsdale RDA

Scottish Charity Number SC047337

Trustees' Annual Report and Financial Statements

For the year ended 5 April 2025

Upper Nithsdale RDA
Trustees' Annual Report and Accounts for the year ended 5 April 2025
Scottish Charity Number SC047337

Trustees' Annual Report

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 5 April 2025.

Reference & Administrative Information

Charity Name

Upper Nithsdale RDA

Charity Number

SC047337

Address

[REDACTED]

Current Trustees

[REDACTED]

Structure Governance & Management

Constitution

The Charity is unincorporated. It is governed by its constitution which was adopted in 2007.

Appointment of Trustees

The management committee, which normally meets on a quarterly basis, are the charity's trustees. Membership of the management committee is open to anyone over the age of 18. Trustees are elected at the Annual General Meeting which is normally held in October each year. Under the constitution, trustees serve for a period of 3 years and can be nominated for re-election.

Management

The trustees are responsible for the management of the trust. The trustees decide on a voting majority basis as to which organisations should benefit from the trust funds.

Objectives & Activities

Charitable purpose

Our purpose, to provide recreational facilities or organise recreational activities, with the object to improve the conditions of life for the people the facilities or activities are intended for.

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Objectives & Activities (Cont'd)

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year

Financial review

As a result of the deficit of £2,666 for the year, the charity held unrestricted funds of £107. There are no designated funds.

Reserves policy

The trustees' policy is to maintain reserves at around £2,000. Reserves at the year end were £107.

Independent Examiner's Report to the Trustees of Upper Nithsdale RDA

I report on the accounts of the charity for the year ended 5th April 2025 which are set out on pages 4 to 6.

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. 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 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.



Relevant Professional body: Institute of Chartered Accountants of Scotland
Address: ADCA Chartered Accountants, 32-34 High Street, Sanquhar
Date: 27 November 2024

Statement of Receipts and Payments - For the year ended 05 April 2025

	Note	Unrestricted Funds £	Total 2025 £	Total 2024 £
<u>Receipts</u>				
Donations Received	2	4,658.28	4,658.28	2,382.00
Grants Received		17,950.00	17,950.00	1,988.65
Fundraising		19.70	19.70	2,290.68
Income		1,000.00	1,000.00	3,000.00
		<u>23,627.98</u>	<u>23,627.98</u>	<u>9,661.33</u>
<u>Payments</u>				
Cost of Charitable activities	3	7,994.00	7,994.00	10,143.10
Repairs		18,300.00	18,300.00	310.00
		<u>26,294.00</u>	<u>26,294.00</u>	<u>10,453.10</u>
Surplus/(Deficit) for the year		<u><u>(2,666.02)</u></u>	<u><u>(2,666.02)</u></u>	<u><u>(791.77)</u></u>

Statement of Balances - As at 05 April 2025

Note	Unrestricted Funds £	Total 2025 £	Total 2024 £
Funds Reconciliation			
Cash at Bank (06/04/2024)	2,772.90	2,772.90	3,564.67
Surplus/ (Deficit) for the year	(2,666.02)	(2,666.02)	(791.77)
Cash at Bank (05/04/2025)	<u>106.88</u>	<u>106.88</u>	<u>2,772.90</u>
Bank Balances			
Bank Current account	67.18	67.18	2,733.20
Cash on Hand	39.70	39.70	39.70
	<u>106.88</u>	<u>106.88</u>	<u>2,772.90</u>

All funds are unrestricted

The notes on page 6 form an integral part of these accounts.

Approved by the trustees on 27 November 2024 and signed on their behalf by:-



Notes to the accounts

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Donations received

The trust received donations of £4,658 during the year.

3 Bank Accounts

The Current account is held with the Bank of Scotland.