

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30th November 2024
for
R H Youth Organisation

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

R H Youth Organisation

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for the Year Ended 30th November 2024

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R H Youth Organisation
Report of the Trustees
for the Year Ended 30th November 2024

The trustees present their report with the financial statements of the charity for the year ended 30th November 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC049696

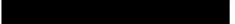
Principal address

38 West Acres
Lockerbie
DUMFRIESSHIRE
DG11 2EL

Trustees

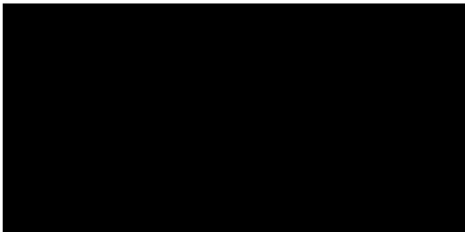


Independent Examiner



Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 24th March 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
R H Youth Organisation

I report on the accounts for the year ended 30th November 2024 set out on pages three to eight.

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.

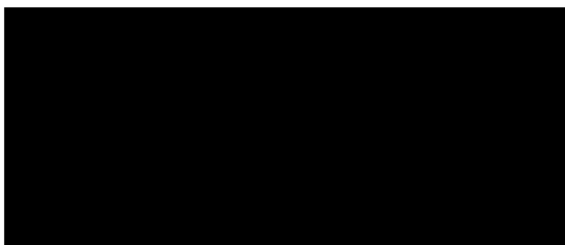
Independent examiner's statement

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.



Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: 9/4/25

R H Youth Organisation

Statement of Financial Activities
for the Year Ended 30th November 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		17,329	47,942
Other trading activities	2	15,790	7,444
Total		<u>33,119</u>	<u>55,386</u>
 EXPENDITURE ON			
Charitable activities			
Charitable Activities		<u>49,595</u>	<u>25,685</u>
 NET INCOME/(EXPENDITURE)		(16,476)	29,701
 RECONCILIATION OF FUNDS			
Total funds brought forward		57,684	27,983
 TOTAL FUNDS CARRIED FORWARD		<u><u>41,208</u></u>	<u><u>57,684</u></u>

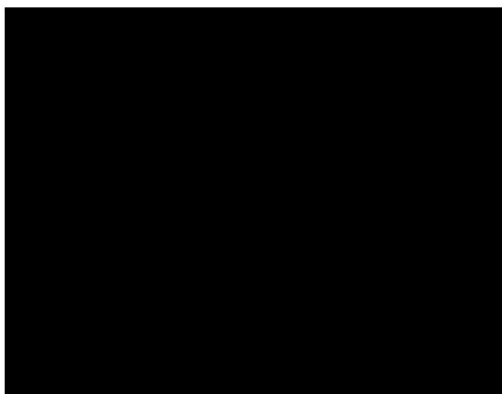
The notes form part of these financial statements

R H Youth Organisation

Balance Sheet
30th November 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	5	32,380	38,102
CURRENT ASSETS			
Cash at bank		9,228	19,982
CREDITORS			
Amounts falling due within one year	6	(400)	(400)
NET CURRENT ASSETS		<u>8,828</u>	<u>19,582</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,208	57,684
NET ASSETS		<u>41,208</u>	<u>57,684</u>
FUNDS	7		
Unrestricted funds		<u>41,208</u>	<u>57,684</u>
TOTAL FUNDS		<u>41,208</u>	<u>57,684</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th March 2025 and were signed on its behalf by:



The notes form part of these financial statements

R H Youth Organisation

Notes to the Financial Statements **for the Year Ended 30th November 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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.

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.

Plant and machinery - 15% on reducing balance

Taxation

The charity is exempt from 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.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	15,790	7,444
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

R H Youth Organisation

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	47,942
Other trading activities	7,444
Total	<u>55,386</u>
 EXPENDITURE ON	
Charitable activities	
Charitable Activities	<u>25,685</u>
 NET INCOME	 29,701
 RECONCILIATION OF FUNDS	
Total funds brought forward	27,983
 TOTAL FUNDS CARRIED FORWARD	 <u><u>57,684</u></u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st December 2023 and 30th November 2024	<u>38,102</u>
 DEPRECIATION	
Charge for year	<u>5,722</u>
 NET BOOK VALUE	
At 30th November 2024	<u><u>32,380</u></u>
At 30th November 2023	<u><u>38,102</u></u>

R H Youth Organisation

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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	400	400
	<u>400</u>	<u>400</u>

7. MOVEMENT IN FUNDS

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	57,684	(16,476)	41,208
	<u>57,684</u>	<u>(16,476)</u>	<u>41,208</u>
TOTAL FUNDS	<u>57,684</u>	<u>(16,476)</u>	<u>41,208</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,119	(49,595)	(16,476)
	<u>33,119</u>	<u>(49,595)</u>	<u>(16,476)</u>
TOTAL FUNDS	<u>33,119</u>	<u>(49,595)</u>	<u>(16,476)</u>

Comparatives for movement in funds

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	27,983	29,701	57,684
	<u>27,983</u>	<u>29,701</u>	<u>57,684</u>
TOTAL FUNDS	<u>27,983</u>	<u>29,701</u>	<u>57,684</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,386	(25,685)	29,701
	<u>55,386</u>	<u>(25,685)</u>	<u>29,701</u>
TOTAL FUNDS	<u>55,386</u>	<u>(25,685)</u>	<u>29,701</u>

R H Youth Organisation

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

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.22 £	Net movement in funds £	At 30.11.24 £
Unrestricted funds			
General fund	27,983	13,225	41,208
TOTAL FUNDS	<u>27,983</u>	<u>13,225</u>	<u>41,208</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	88,505	(75,280)	13,225
TOTAL FUNDS	<u>88,505</u>	<u>(75,280)</u>	<u>13,225</u>

8. RELATED PARTY DISCLOSURES

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

R H Youth Organisation

Detailed Statement of Financial Activities
for the Year Ended 30th November 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants and donations	11,420	46,145
Subscriptions	5,909	1,797
	<hr/> 17,329	<hr/> 47,942
Other trading activities		
Fundraising events	15,790	7,444
	<hr/>	<hr/>
Total incoming resources	33,119	55,386
 EXPENDITURE		
Charitable activities		
Wages	10,071	-
Rates and water	933	-
Insurance	1,396	875
Motor expenses	743	-
Telephone	300	317
Postage and stationery	101	1,233
Sundries	2,552	888
Event expenses	14,309	7,155
Outdoor equipment	3,930	928
Clothing	2,144	369
Flags and banners	-	179
Hall hire	4,296	3,109
Outings	-	3,118
Upkeep of equipment	2,858	6,894
Donations provided	-	620
Accountancy fees	240	-
Depreciation of tangible fixed assets	5,722	-
	<hr/> 49,595	<hr/> 25,685
 Total resources expended	<hr/> 49,595	<hr/> 25,685
 Net (expenditure)/income	 <hr/> <hr/> (16,476)	 <hr/> <hr/> 29,701

This page does not form part of the statutory financial statements

