

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30th November 2025
for
R H Youth Organisation

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

R H Youth Organisation

Contents of the Financial Statements
for the Year Ended 30th November 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

R H Youth Organisation
Report of the Trustees
for the Year Ended 30th November 2025

The trustees present their report with the financial statements of the charity for the year ended 30th November 2025. 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

Ms J Wightman
Ms L Hogg
Ms J M Wightman
Ms G McCreadie
Ms V Graham
P Lavender

Independent Examiner

Gerald M McGill CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 15th September 2026 and signed on its behalf by:


[Lisa Hogg \(Sep 16, 2026 14:13:10 GMT+1\)](#)

Ms L Hogg - Trustee

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

I report on the accounts for the year ended 30th November 2025 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.

Gerald M McGill CA
The Institute of Chartered Accountants of Scotland

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

15th September 2026

R H Youth Organisation

Statement of Financial Activities
for the Year Ended 30th November 2025

		2025 Unrestricted funds £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		16,066	17,329
Other trading activities	2	14,025	15,790
Investment income	3	40	-
Total		<u>30,131</u>	<u>33,119</u>
 EXPENDITURE ON			
Charitable activities			
Charitable Activities		<u>36,195</u>	<u>49,595</u>
 NET INCOME/(EXPENDITURE)		(6,064)	(16,476)
 RECONCILIATION OF FUNDS			
Total funds brought forward		41,208	57,684
 TOTAL FUNDS CARRIED FORWARD		<u><u>35,144</u></u>	<u><u>41,208</u></u>

The notes form part of these financial statements

R H Youth Organisation

Balance Sheet
30th November 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	30,160	32,380
CURRENT ASSETS			
Cash at bank		4,984	9,228
CREDITORS			
Amounts falling due within one year	7	-	(400)
NET CURRENT ASSETS		<u>4,984</u>	<u>8,828</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		35,144	41,208
NET ASSETS		<u>35,144</u>	<u>41,208</u>
FUNDS	8		
Unrestricted funds		<u>35,144</u>	<u>41,208</u>
TOTAL FUNDS		<u>35,144</u>	<u>41,208</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th September 2026 and were signed on its behalf by:


Lisa Hogg (Sep 16, 2026 14:13:10 GMT+1)

L Hogg - Trustee


Jody Wightman (Sep 16, 2026 14:16:03 GMT+1)

J Wightman - Trustee

R H Youth Organisation

Notes to the Financial Statements for the Year Ended 30th November 2025

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

	2025	2024
	£	£
Fundraising events	14,025	15,790
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	40	-
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th November 2025 nor for the year ended 30th November 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th November 2025 nor for the year ended 30th November 2024.

R H Youth Organisation

Notes to the Financial Statements - continued
for the Year Ended 30th November 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	17,329
Other trading activities	15,790
Total	<u>33,119</u>
 EXPENDITURE ON	
Charitable activities	
Charitable Activities	<u>49,595</u>
 NET INCOME/(EXPENDITURE)	 (16,476)
 RECONCILIATION OF FUNDS	
Total funds brought forward	57,684
 TOTAL FUNDS CARRIED FORWARD	 <u><u>41,208</u></u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st December 2024	38,102
Additions	<u>3,100</u>
At 30th November 2025	<u>41,202</u>
 DEPRECIATION	
At 1st December 2024	5,722
Charge for year	<u>5,320</u>
At 30th November 2025	<u>11,042</u>
 NET BOOK VALUE	
At 30th November 2025	<u><u>30,160</u></u>
At 30th November 2024	<u><u>32,380</u></u>

R H Youth Organisation

Notes to the Financial Statements - continued
for the Year Ended 30th November 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	400
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1.12.24 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds			
General fund	41,208	(6,064)	35,144
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,208</u>	<u>(6,064)</u>	<u>35,144</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,131	(36,195)	(6,064)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>30,131</u>	<u>(36,195)</u>	<u>(6,064)</u>

Comparatives for movement in funds

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

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

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

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

	At 1.12.23 £	Net movement in funds £	At 30.11.25 £
Unrestricted funds	57,684	(22,540)	35,144
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,684</u>	<u>(22,540)</u>	<u>35,144</u>

R H Youth Organisation

Notes to the Financial Statements - continued
for the Year Ended 30th November 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	63,250	(85,790)	(22,540)
	_____	_____	_____
TOTAL FUNDS	63,250	(85,790)	(22,540)
	=====	=====	=====

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2025.

R H Youth Organisation

Detailed Statement of Financial Activities
for the Year Ended 30th November 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants and donations	13,950	11,420
Subscriptions	2,116	5,909
	16,066	17,329
Other trading activities		
Fundraising events	14,025	15,790
Investment income		
Deposit account interest	40	-
Total incoming resources	30,131	33,119
EXPENDITURE		
Charitable activities		
Wages	-	10,071
Rates and water	1,283	933
Insurance	1,859	1,396
Motor expenses	868	743
Telephone	306	300
Postage and stationery	1,516	101
Sundries	356	2,792
Event expenses	15,631	14,309
Outdoor equipment	1,489	3,930
Clothing	2,626	2,144
Hall hire	3,149	4,296
Upkeep of equipment	1,792	2,858
Depreciation of tangible fixed assets	5,320	5,722
	36,195	49,595
Total resources expended	36,195	49,595
Net expenditure	(6,064)	(16,476)

GMCG-H171-Charities report - 26.2-CHA-KYLE-20260915

Final Audit Report

2026-09-16

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