COMPANY REGISTRATION NUMBER SC234500
CHARITY NUMBER SC033448

ROYAL NORTHERN COUNTRYSIDE INITIATIVE

FILLETED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR TO 30 NOVEMBER 2025

ROYAL NORTHERN COUNTRYSIDE INITIATIVE

CONTENTS

Royal Northern Countryside Initiative	Charity No	SC033448
	Company No	SC234500

Annual accounts for the period

Period start date	01/12/2024	To	Period end date	30/11/2025

Section A Statement of financial activities (including summary income and expenditure account)

	Note	Unrestricted funds £	Restricted income funds £		Total funds £	Prior year funds £
Income	**3**					
Income and endowments from:						
Donations and grants		26,147	36,890		63,037	68,929
Charitable activities		3,007	-		3,007	2,012
Other trading activities		-	-		-	-
Income from Investments		625	-		625	495
Total		29,779	36,890		66,669	71,436
Expenditure	**4**					
Expenditure on:						
Charitable activities		23,976	29,576		53,552	60,686
Other expenditure		-	6,620		6,620	-
Total		23,976	36,196		60,172	60,686
Net surplus/-deficit for the year		5,803	694		6,497	10,750
Transfers between funds		-	-		-	-
Net movement in funds		5,803	694		6,497	10,750
Reconciliation of funds:						
Total funds brought forward		53,615	10,068		63,683	52,933
Total funds carried forward		59,418	10,762		70,180	63,683

Royal Northern Countryside Initiative	Charity No	SC033448
	Company No	SC234500

Section B Balance sheet as at 30 November 2025

	Note	Unrestricted funds £	Restricted income funds £		Total this year £	Total prior year £
Fixed assets						
Tangible assets	**7**	8,850	-		8,850	17,682
Total fixed assets		8,850	-		8,850	17,682
Current assets						
Debtors	**8**	1,869	-		1,869	2,350
Cash at bank and in hand	**9**	49,211	10,762		59,973	44,116
Total current assets		51,080	10,762		61,842	46,466
Creditors: amounts falling due within one year	**10**	512	-		512	465
Net current assets		50,568	10,762		61,330	46,001
Total net assets		59,418	10,762		70,180	63,683
Funds of the Charity						
Restricted income funds	**11**	-	10,762		10,762	10,068
Unrestricted funds		59,418			59,418	53,615
Total funds		59,418	10,762		70,180	63,683

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two directors on behalf of all the directors	Print Name	Date of approval

Section C Notes to the accounts

Note 1 **Basis of preparation**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with the Charities Act 2011.

1.2 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

1.3 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period.

Note 2 **Accounting policies**

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500.
	They are valued at cost.
	The depreciation rates and methods used are disclosed in note 7.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Section C	Notes to the accounts	(cont)

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Donations and grants:	Donations and gifts	6,535			6,535	12,109
	General grants provided by government/other charities		36,890		36,890	28,120
	Membership subscriptions and sponsorships which are in substance donations	19,612			19,612	28,700
	Total	26,147	36,890		63,037	68,929
Charitable activities:	Lunch contributions	40			40	480
	Fundraising	2,967			2,967	1,532
	Total	3,007	-		3,007	2,012
Other trading activities:						
	Total					
Income from investments:	Interest income	625	-		625	495
	Total	625	-		625	495
Other:						
	Total	-	-		-	-
TOTAL INCOME		29,779	36,890		66,669	71,436

Other information:

Unrestricted income in the previous year amounted to £34,866.

Note 4 **Expenditure**

	Analysis of expenditure	Unrestricted funds	Restricted income funds		Total funds £	Prior year £
Expenditure on charitable activities	Project manager costs	11,369	17,682		29,051	27,654
	Education assistant costs		1,378		1,378	8,041
	Farm visit travel expenses		6,470		6,470	3,082
	Stationery, printing, postage, website and social media	885			885	995
	Projects, resources and working countryside boxes	766	4,046		4,812	7,245
	Telephone	267			267	242
	Insurance	2,520			2,520	2,283
	Motor expenses	4,937			4,937	5,423
	CCOW costs	88			88	-
	General expenses	449			449	461
	Payroll fees	348			348	360
	RNAS lunch				-	480
	Trophies and prizes	135			135	-
	Depreciation	2,212			2,212	4,420
	Total expenditure on charitable activities	23,976	29,576		53,552	60,686
Other	Donation of CCOW trailer		6,620		6,620	
	Total other expenditure	-	6,620		6,620	-
TOTAL EXPENDITURE		23,976	36,196		60,172	60,686

Note 5 Paid employees

5.1 Staff Costs

	This year £	Prior year £
Salaries and wages	28,387	34,958
Total staff costs	28,387	34,958

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

5.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Prior year Number
Charitable Activities	1	2
Total	1	2

Note 6 Defined contribution pension scheme.

	This year £	Prior year £
Amount of contributions recognised in the SOFA as an expense	664	737
Total	664	737

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	53,517	-	53,517
Additions	-	-	-	-	-
Disposals	-	-	- 25,252	-	- 25,252
At end of the year	-	-	28,265	-	28,265

7.2 Depreciation and impairments

Basis			Reducing balance		
Rate			20%		

At beginning of the year	-	-	35,835	-	35,835
Charge for year	-	-	2,212	-	2,212
Disposals	-	-	- 18,632	-	- 18,632
At end of the year	-	-	19,415	-	19,415

7.3 Net book value

Net book value at the beginning of the year	-	-	17,682	-	17,682
Net book value at the end of the year	-	-	8,850	-	8,850

Note 8 Debtors and prepayments

	This year £	Prior year £
Debtors - grants	-	-
Prepayments and accrued income	1,869	2,350
Total	1,869	2,350

Note 9 Cash at bank and in hand

	This year £	Prior year £
Short term cash investments (less than 3 months maturity date)	17,576	7,307
Short term deposits	8,235	7,879
Cash at bank and on hand	34,162	28,930
Total	59,973	44,116

Note 10 Creditors and accruals - Amounts falling due within one year

	This year £	Prior year £
Salary accrual	-	-
Taxation and social security	380	342
Other creditors	132	123
Total	512	465

Note 11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
CCOW Trailer replacement	R	Funding for classroom trailer	6,620			- 6,620		-
Macrobert Trust	R	Project manager funding		12,000	- 12,000			-
Moray Schools transport	R	Provision of services to Moray schools	1,378					1,378
Mains of Loirston Trust	R	WGP	-	5,500	- 5,500			-
Game & Wildlife Conservation	R	Travel funding		115	- 115			
RHET	R	Farm visits, farming days		16,000	- 8,000			8,000
RHET	R	Projects	1,500	1,775	- 3,000			275
Dr E Cruickshank Fund	R	Banner, wormery and other projects	570	1,500	- 961			1,109
		Total Restricted Funds as per balance sheet	10,068	36,890	- 29,576	- 6,620	-	10,762

Section C Notes to the accounts (cont)

Note 11 Charity funds

11.2 Details of material funds held and movements during the PREVIOUS reporting period

Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
CCOW Trailer replacement	R	Funding for classroom trailer	8,275		- 1,655			6,620
Moray Schools transport	R	Provision of services to Moray schools	1,453		- 75			1,378
Mains of Loirston Trust	R	Projects	-	11,500	- 11,500			-
RHET	R	Projects		21,500	- 20,000			1,500
Dr E Cruickshank Fund	R	Banner and wormery	1,039	1,120	- 1,589			570
		Total Restricted Funds as per balance sheet	10,767	34,120	- 34,819	-	-	10,068

Note 12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

12.2 Trustees' expenses

No trustee expenses have been incurred.

12.3 Transactions with related parties

There have been no related party transactions in the reporting period.