

REGISTERED COMPANY NUMBER: SC234981 (Scotland)
REGISTERED CHARITY NUMBER: SC033759

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2013
for
RAP Foundation

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

TUESDAY



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COMPANIES HOUSE

RAP Foundation

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for the Year Ended 31st August 2013

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RAP Foundation

Report of the Trustees
for the Year Ended 31st August 2013

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC234981 (Scotland)

Registered Charity number

SC033759

Registered office

Mount St Michael
Craigs Road
DUMFRIES
DUMFRIESSHIRE
DG1 4UT

Trustees

Ms L A Barr

J A Glover

I B McGregor

- resigned 27.11.12

M Gurney

J A F McGougan

J Colbeck

C E Ross

J McLatchie

D I Ross

G M McGill

J Mooney

J G McGoldrick

Dr D Strachan

Company Secretary

J G McGoldrick

Independent examiner

Rodney Palmer B.A., C.A.

Institute of Chartered Accountants of Scotland

Farries Kirk & McVean

Dumfries Enterprise Park

Heathhall

Dumfries

DUMFRIESSHIRE

DG1 3SJ

REPORT ON ACTIVITIES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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.

RAP Foundation

Report of the Trustees
for the Year Ended 31st August 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

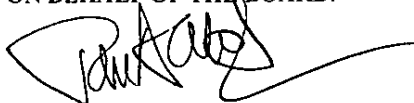
This has indeed been a highly significant year for RAP.

Throughout the year as an organisation and chiefly through the on-site efforts of Linda Barr and John McGoldrick, RAP has maintained - in the face of severe provocation and frustration - the core of our services:

- Supporting the lads in our apartment, monitoring and sustaining progress in their drive towards greater independence and fulfilled lives across a wide range of activities and personal issues.
- Continuing to support the children in Balotalui Camin.
- Maintaining contacts with Plateresti institution and the residents.
- Pursuing the need to buy land from the Burials authorities to protect and preserve the graves of children and young people known to us that they should have dignity and proper respect in death.
- Provision, funding, undertaking and staffing the Annual Black Sea holiday for the children and young people.
- Supporting Georgeta Mueller in her work with the young people and in her continued programme for her personal health
- Supporting Dr Adrian Gheorghe of Filiasi in his GP work.
- Pursuing at every opportunity the basic human and advocacy rights of the individual young people known to us.
- Fundraising to sustain our activities.
- Promoting RAP at every viable opportunity through talks and presentations to local organisations
- Undertaking the promotion of a wide range of contacts and meetings to improve the lives of Romanian young people

The above are all the given and expected but not exhaustive list of tasks that RAP would routinely undertake within the context of our aims and objectives as defined in our constitution. All of these are underpinned by the efforts of RAP Board members and the many individuals and organisations here in SW Scotland and elsewhere but especially in Wales and Lanarkshire

ON BEHALF OF THE BOARD:



J A Glover - Trustee

18th November 2013

Independent Examiner's Report to the Trustees of
RAP Foundation

I report on the accounts for the year ended 31st August 2013 set out on pages four to seven.

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'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.



Rodney Palmer B.A., C.A.
Institute of Chartered Accountants of Scotland
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

20th November 2013

RAP Foundation

Statement of Financial Activities
for the Year Ended 31st August 2013

	Notes	2013 Unrestricted fund £	2012 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		16,772	18,133
RESOURCES EXPENDED			
Charitable activities			
Charitable		39,216	59,753
NET INCOMING/(OUTGOING) RESOURCES		(22,444)	(41,620)
RECONCILIATION OF FUNDS			
Total funds brought forward		78,750	120,370
TOTAL FUNDS CARRIED FORWARD		<u>56,306</u>	<u>78,750</u>

The notes form part of these financial statements

RAP Foundation

Balance Sheet
At 31st August 2013

	Notes	2013 Unrestricted fund £	2012 Total funds £
FIXED ASSETS			
Tangible assets	4	43,585	44,725
CURRENT ASSETS			
Cash at bank		12,721	34,025
NET CURRENT ASSETS		<u>12,721</u>	<u>34,025</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>56,306</u>	<u>78,750</u>
NET ASSETS		<u><u>56,306</u></u>	<u><u>78,750</u></u>
FUNDS	5		
Unrestricted funds		<u>56,306</u>	<u>78,750</u>
TOTAL FUNDS		<u><u>56,306</u></u>	<u><u>78,750</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2013.

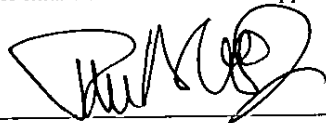
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2013 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

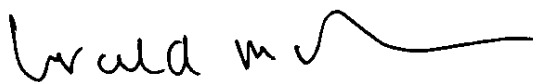
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 18th November 2013 and were signed on its behalf by:



J A Glover - Trustee



G M McGill - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st August 2013

Accounting convention

Incoming resources

Resources expended

Tangible fixed assets

Plant and machinery etc

- 15% on reducing balance

Taxation

Fund accounting

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.

Net resources are stated after charging/(crediting):

	2013	2012
	£	£
Depreciation - owned assets	<u>1,140</u>	<u>1,450</u>

There were no trustees' remuneration or other benefits for the year ended 31st August 2013 nor for the year ended 31st August 2012.

Trustees' expenses

John McGoldrick paid expenses incurred on behalf of RAP Foundation during both the current and previous financial years and has been re-imbursed for these amounts.

RAP Foundation

Notes to the Financial Statements - continued
for the Year Ended 31st August 2013

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1st September 2012 and 31st August 2013	40,000	6,557	46,557
DEPRECIATION			
At 1st September 2012	-	1,832	1,832
Charge for year	-	1,140	1,140
At 31st August 2013	-	2,972	2,972
NET BOOK VALUE			
At 31st August 2013	40,000	3,585	43,585
At 31st August 2012	40,000	4,725	44,725

Revaluation arose from the property held in Romania. The property address is: Ripicent Street No 66, Block 6, Staircase 2, 9th Floor, Apartment 102, Sector 2, Code 23624, Bucharest, Romania.

5. MOVEMENT IN FUNDS

	At 1.9.12 £	Net movement in funds £	At 31.8.13 £
Unrestricted funds			
General fund	78,750	(22,444)	56,306
TOTAL FUNDS	78,750	(22,444)	56,306

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,772	(39,216)	(22,444)
TOTAL FUNDS	16,772	(39,216)	(22,444)

RAP Foundation

Detailed Statement of Financial Activities
for the Year Ended 31st August 2013

	2013 £	2012 £
INCOMING RESOURCES		
Voluntary income		
Donations	16,772	18,133
Total incoming resources	16,772	18,133
RESOURCES EXPENDED		
Charitable activities		
Travel and Subsistence Costs	18,818	30,026
Consultancy Costs	5,332	15,245
Holiday Costs	12,703	11,695
	36,853	56,966
Support costs		
Management		
Sundries	1,084	876
Rent	139	461
	1,223	1,337
Other		
Fixtures and fittings	60	10
Depreciation of Motor Vehicles	1,080	1,440
	1,140	1,450
Total resources expended	39,216	59,753
Net expenditure	(22,444)	(41,620)