

**EIGHTEEN AND UNDER SC026688 (SCIO)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2026**

| Current financial year.                                                 | Unrestricted<br>Funds<br>general<br>2026<br>£ | Unrestricted<br>funds<br>designated<br>2026<br>£ | Restricted<br>funds<br>2026<br>£ | Total<br>2026<br>£ | Total<br>2025<br>£ |
|-------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|----------------------------------|--------------------|--------------------|
| Income and endowments from:                                             |                                               |                                                  |                                  |                    |                    |
| Donations and legacies                                                  | 34,738                                        | -                                                | 12,642                           | 47,380             | 13,302             |
| Grants                                                                  | -                                             | -                                                | 40,858                           | 40,858             | 73,718             |
| Other income                                                            | 336                                           | -                                                | -                                | 336                | 12,928             |
| Transferred from general                                                | -                                             | 19,000                                           | -                                | -                  | -                  |
| <b>Total income</b>                                                     | <b>35,075</b>                                 | <b>19,000</b>                                    | <b>53,500</b>                    | <b>88,575</b>      | <b>99,948</b>      |
| Expenditure on:                                                         |                                               |                                                  |                                  |                    |                    |
| Charitable activities (Note 1)                                          | 15,680                                        | 1,557                                            | 69,903                           | 87,140             | 69,475             |
| Transferred to designated                                               | 19,000                                        | -                                                | -                                | -                  | -                  |
| <b>Total charitable expenditure</b>                                     | <b>34,680</b>                                 | <b>1,557</b>                                     | <b>69,903</b>                    | <b>87,140</b>      | <b>69,475</b>      |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> | <b>395</b>                                    | <b>17,443</b>                                    | <b>(16,356)</b>                  | <b>1,436</b>       | <b>30,473</b>      |
| <b>Fund balances at 1 April 2025</b>                                    | <b>21,444</b>                                 | <b>76,067</b>                                    | <b>30,218</b>                    | <b>-</b>           | <b>127,729</b>     |
| <b>Fund balances at 31 March 2026</b>                                   | <b>21,839</b>                                 | <b>93,510</b>                                    | <b>13,862</b>                    | <b>129,211</b>     | <b>-</b>           |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**BALANCE SHEET**  
**AS AT 31 MARCH 2026**

|                                                         | 2026<br>£ | £ | 2025<br>£ | £ |
|---------------------------------------------------------|-----------|---|-----------|---|
| Cash at bank and in hand                                | 129,211   |   | 127,729   |   |
|                                                         | -----     |   | -----     |   |
|                                                         | 129,211   |   | 127,729   |   |
| Creditors: amounts falling due within one year (Note 2) | -         |   | 2,000     |   |
| Net current assets                                      | 129,211   |   | 125,729   |   |

**Notes**

**1 Charitable activities**

|                                | 2026<br>£ | 2025<br>£ |
|--------------------------------|-----------|-----------|
| Staff costs                    | 60,291    | 47,207    |
| Activities undertaken directly | 26,849    | 22,268    |
|                                | -         | 69,475    |

**Activities Undertaken Directly**

|                         | 2026  | 2025  |
|-------------------------|-------|-------|
| Volunteer Costs         | 8,650 | 3,510 |
| Direct Support Costs    | 1,107 | 2,049 |
| Training Costs          | 2,945 | 2,843 |
| Publicity/Website       | 3,348 | 1,518 |
| Other Direct Activities | 91    | 394   |
| Rent                    | 2,119 | 7,500 |

|                   |               |               |
|-------------------|---------------|---------------|
| Provisions        | 1,055         | 312           |
| Office costs      | 4,260         | 2,471         |
| Repairs           | 1,342         | 671           |
| Professional fees | 1,932         | 1,000         |
| <b>Total</b>      | <b>26,849</b> | <b>22,268</b> |

**2 Creditors: amounts falling due within one year**  
**2026**  
**£**

2,000

*Due to late invoice.*

### 3 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                       | Balance at<br>1 April 2024,<br>£ | Incoming<br>resources<br>£ | Movement in funds          |                | Incoming<br>resources<br>£ | Balance at<br>1 April 2025<br>£ | Movement in funds          |                | Incoming<br>resources<br>£ | Balance at<br>31 March 2026<br>£ |
|-----------------------|----------------------------------|----------------------------|----------------------------|----------------|----------------------------|---------------------------------|----------------------------|----------------|----------------------------|----------------------------------|
|                       |                                  |                            | Resources<br>expended<br>£ | Transfers<br>£ |                            |                                 | Resources<br>expended<br>£ | Transfers<br>£ |                            |                                  |
| Bank of Scotland      | 21,009                           | -                          | (11,406)                   | -              | -                          | 9,603                           | 8,614                      | -              | -                          | 989                              |
| Corra Foundation      | 908                              | -                          | (950)                      | -              | -                          | (42)                            | -                          | -              | -                          | See Note 5                       |
| Cash for Kids         | 1,410                            | -                          | (693)                      | -              | -                          | 717                             | 720                        | 3              | -                          | -                                |
| Gannochy Trust        | -                                | 11,520                     | (7,906)                    | -              | -                          | 3,614                           | 14,676                     | -              | -                          | 1,580                            |
| Robertson Trust       | 3,475                            | 10,000                     | (8,338)                    | -              | -                          | 5,137                           | 8,561                      | -              | -                          | 6,576                            |
| Allen Lane Foundation | 624                              | -                          | (259)                      | -              | -                          | 365                             | 367                        | -              | -                          | -                                |
| Foundation Scotland   | 2,668                            | 7,500                      | (5,756)                    | -              | -                          | 4,412                           | 4,413                      | -              | -                          | -                                |
| Freephone             | 147                              | -                          | -                          | (147)          | -                          | -                               | -                          | -              | -                          | -                                |
| Heritage Lottery      | -                                | 38,573                     | (32,353)                   | -              | -                          | 6,220                           | 32,552                     | -              | -                          | 4,526                            |
| <b>Totals</b>         | <b>30,237</b>                    | <b>67,593</b>              | <b>(67,661)</b>            | <b>(147)</b>   | <b>30,026</b>              | <b>53,500</b>                   | <b>69,903</b>              | <b>3</b>       | <b>13,623</b>              |                                  |

### 3 Restricted funds (Continued)

Brief details of the activities funded by the incoming resources listed above are given below:

|                              |                                                                                                                         |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>Bank of Scotland</b>      | This fund is for running costs in support of young people for an Out of Hours Crisis Drop-in service                    |
| <b>Cash for Kids</b>         | This fund is to support a violence prevention and safety awareness programme delivering to after school clubs           |
| <b>Gannochy Trust</b>        | This grant is to support young people to become part of a Shadow Management group supporting senior management          |
| <b>Robertson Trust</b>       | This fund to help support vulnerable young people, lone parents and families                                            |
| <b>Corra Foundation</b>      | This fund is to support low-income families                                                                             |
| <b>Allen Lane Foundation</b> | The grant is to support young people, and is aimed at reducing isolation, stigma and discrimination                     |
| <b>Foundation Scotland</b>   | This fund is to help support vulnerable young people, lone parents and families                                         |
| <b>Heritage Lottery</b>      | This fund is to support a heritage project aimed at recording the history of the child sexual abuse survivors' movement |

### 4 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| Movement in funds     |                             |                       |                       |           |                             |                       |                       |           |                            |
|-----------------------|-----------------------------|-----------------------|-----------------------|-----------|-----------------------------|-----------------------|-----------------------|-----------|----------------------------|
|                       | Balance at<br>31 March 2024 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>31 March 2025 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at<br>1 April 2026 |
|                       | £                           | £                     | £                     | £         | £                           | £                     | £                     | £         | £                          |
| Operational reserve   | 50,000                      | -                     | -                     | -         | 50,000                      | -                     | -                     | -         | 50,000                     |
| Crisis drop-in centre | 10,000                      | -                     | (1,774)               | (5,000)   | 3,226                       | -                     | 55                    | -         | 3,171                      |
| Shadow                |                             |                       |                       |           |                             |                       |                       |           |                            |
| Management            | 7,814                       | -                     | -                     | (7,841)   | -                           | -                     | -                     | -         | -                          |
| Moving costs          | 10,000                      | -                     | -                     | 12,841    | 22,841                      | -                     | 1,502                 | -         | 21,339                     |
| Vip Fund              | -                           | -                     | -                     | -         | -                           | 15,000                | -                     | -         | 15,000                     |
| Research              | -                           | -                     | -                     | -         | -                           | 2,000                 | -                     | -         | 2,000                      |
| Rebranding            | -                           | -                     | -                     | -         | -                           | 2,000                 | -                     | -         | 2,000                      |
|                       | <b>77,841</b>               | <b>-</b>              | <b>(1,774)</b>        | <b>-</b>  | <b>76,067</b>               | <b>19,000</b>         | <b>1,557</b>          | <b>-</b>  | <b>93,510</b>              |

The trustees consider the need to set aside funds for specific items each year, including ensuring sufficient funds are maintained for ongoing overhead costs.

### 5 Corrections

Regarding the Corra Foundation, £908 was spent during 23/24 accounting period. A clerical error meant that this fund was shown as unspent. £4951 has been transferred from restricted to unrestricted general due to error in previous accounts

Signed Jan Leola

Date 27.8.2026

Position CHAIRPERSON