Cheviot Youth

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2026

Cheviot Youth

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Cheviot Youth

Reference and Administrative Details

Trustees	P Krug G Stephenson (retired 1 April 2025) L Taylor M McKnight L Kamall (appointed 1 December 2025) L Graham (appointed 1 December 2025) G Chandler (retired 1 December 2025)
Secretary	O G Adams
Principal Office	The Planet Border Ice Rink Abbotseat Road Kelso TD5 7SL
Charity Registration Number	SC034865
Bankers	Bank of Scotland
Independent Examiner	Deans 27 North Bridge Street Hawick TD9 9BD

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Cheviot Youth

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2026.

Objectives and activities

Objects and aims

Cheviot Youth's charitable purposes, as stated in its constitution, are:

1. To advance education through the promotion and provision of a strong, sustainable youth-work service in the Cheviot area (Kelso and Jedburgh), helping young people develop skills and thrive in a safe, inclusive environment.

2. To promote and support the active participation of children and young people in decisions that affect them.

In furtherance of these purposes, Cheviot Youth delivers a range of youth work, mental health, wellbeing and psychological support services designed to strengthen the personal, social and emotional development of children and young people.

The charity operates through two complementary areas of delivery:

• Youth Work Services – providing open-access youth clubs, targeted wellbeing support, holiday programmes and community activities across the Cheviot locality.

• Psychological Services – encompassing Insight Youth and wider mental health and wellbeing programmes, early intervention, lower-intensity psychological support, specialist counselling and psychotherapy, and other therapeutic services delivered across the Scottish Borders.

Together, these services provide opportunities for young people to access appropriate support at different stages of their development, from community-based youth engagement and preventative wellbeing activities to more specialised psychological interventions.

Throughout 2025/26, the charity continued to work towards its established strategic objectives, with a focus on sustainable service delivery, participation, volunteering, professional development and strengthening its capacity to respond to emerging needs.

All activities are delivered in accordance with the charity's principles of inclusion, equality, participation and safeguarding.

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Cheviot Youth

Trustees' Report

Objectives, strategies and activities

Staff achievements

The 2025/26 financial year represented an important period of consolidation and continued development for Cheviot Youth. Following the planned restructuring and realignment of its operating costs in the preceding year, the charity focused on maintaining effective services, securing additional funding and strengthening the arrangements needed to support its longer-term objectives.

Youth Work Services

Youth Work Services continued to provide youth clubs, holiday programmes and community activities across the Cheviot locality, maintaining accessible opportunities for young people to build confidence, develop relationships, participate in their communities and benefit from trusted youth work provision.

An important focus during the year was maintaining continuity of services while preparations progressed for the forthcoming redevelopment of the Kelso Hub. This required some activities to be relocated from the charity's principal premises to local schools and alternative community venues, allowing provision to continue while the necessary arrangements for future building works were developed.

The continued delivery of holiday programmes and regular youth activities remained central to the service's contribution to young people's wellbeing, inclusion and participation.

The appointment of a new Youth Work Services Manager in January 2026 provided further leadership as the service prepared for the next stage of the charity's development.

Throughout the year, the service maintained its established programme of activities and its relationships with young people and local communities. This continuity provided an important foundation for the planned improvements to facilities and the further development of Youth Work Services in the following financial year.

Use of volunteers

Volunteers continued to make an important contribution to Cheviot Youth's activities during 2025/26.

Across Youth Work Services and Psychological Services, volunteers supported the delivery of activities, programmes and therapeutic provision, bringing a range of skills and experience to the organisation.

Within Psychological Services, the continued development of structured placement opportunities provided valuable professional experience for trainee practitioners while supporting the charity's wider recruitment and volunteer development arrangements.

The trustees recognise the significant contribution made by volunteers and remain committed to providing appropriate support, supervision and opportunities for professional and personal development.

Achievements and performance

Organisational development and infrastructure

Throughout 2025/26, Cheviot Youth progressed the planning and preparation necessary for the substantial redevelopment of the Kelso Hub.

Capital funding was approved during the year, development plans were agreed, contractor arrangements advanced and preparatory work undertaken to enable the main programme of improvements to proceed in 2026/27.

This work represented an important stage in securing the long-term suitability and sustainability of the charity's principal premises, supporting both youth work and wider community provision.

Investment was also made in the charity's therapeutic facilities. At Hawick, improvements included secondary double glazing and replacement furnishings, supporting the continued provision of welcoming and appropriate spaces for psychological services.

Towards the end of the financial year, the charity also progressed its planned relocation from Tweedbank to a more central location in Galashiels, alongside changes in accommodation arrangements with its premises partner. Preparatory investment in the new premises included secondary double glazing, redecoration, furniture and the fitting out of therapeutic rooms. The relocation was completed in April 2026, shortly after the reporting year-end.

These developments reflected the charity's continuing commitment to providing suitable, accessible and professionally maintained environments for young people, families, staff and volunteers.

Psychological Services

Psychological Services continued to develop its provision of mental health, wellbeing and specialist therapeutic support across the Scottish Borders.

Demand remained exceptionally high, particularly for counselling and psychotherapy for children and young people. Waiting times continued to reflect the considerable gap between demand and available therapeutic capacity, remaining longer than the charity would wish.

In response, the service introduced structured referral windows to support the management of new referrals and began developing a more flexible approach to therapeutic capacity. This included progressing arrangements through which additional contracted practitioners could supplement established provision in response to demand and available funding, while avoiding disproportionate long-term financial commitments.

A significant organisational development during the year was the establishment of Borders Therapy Hub, providing a new platform for expanding access to psychological support, developing professional partnerships and supporting a wider network of therapeutic practitioners.

The Hub forms an important part of the charity's longer-term sustainability strategy, creating opportunities to develop additional income streams and partnership-based provision alongside its funded charitable services.

The Being Me programme continued to become established, providing targeted support to neurodivergent young people and strengthening the charity's wider mental health and wellbeing provision.

The service also maintained its commitment to professional development, placements and volunteering. Structured placement opportunities continued to support the development of trainee practitioners, with successful placements contributing to the charity's ability to attract and retain skilled volunteers.

Partnership working remained central to the delivery and development of Psychological Services, including collaboration with education providers, statutory services and third-sector organisations. Additional funding secured during the year supported the development of further opportunities for young people and the continuation of accessible psychological support.

Preparatory work also began towards the further modernisation and integration of clinical administration systems, ensuring that the charity's established professional and clinical governance arrangements would continue to be supported by infrastructure appropriate to the scale and development of its services.

Trustees' Report

Trustee direction

The Board of Trustees continued to provide strategic direction and oversight during a period of organisational consolidation and development.

The Board maintained its focus on financial sustainability, effective service delivery, safeguarding and the management of organisational risk, while overseeing preparations for significant infrastructure investment and the charity's next strategic planning period.

During the year, Gail Chandler stepped down from the Board following several years of service, with the trustees recording their appreciation for her contribution to the charity. The appointment of two new trustees, Lucy Kamall and Laura Graham, further strengthened the Board's capacity and contributed additional experience and perspective to its governance responsibilities.

Throughout the year, trustees continued to work closely with the charity's management team to ensure that operational decisions remained consistent with its charitable purposes and available resources.

Financial review

Total income for the year was £269,648 (2024/25: £210,957), representing an increase of approximately 28%, principally reflecting the successful securing of additional grant funding.

Total expenditure was £267,766 (2024/25: £281,423), a reduction of approximately 5%.

The charity recorded a modest surplus of £1,882, compared with a deficit of £70,466 in the preceding financial year.

These results reflect the planned financial strategy pursued by the trustees over the preceding two years.

During 2024/25, the charity deliberately utilised previously secured funding to sustain service delivery while undertaking a programme of restructuring and realignment of its recurring operating costs. The resulting accounting deficit arose within the context of this managed transition and the timing of income recognition and expenditure across multi-year funding arrangements.

During 2025/26, the organisation consolidated these changes, with additional grant income and the established operating cost structure contributing to a broadly balanced annual financial result.

Expenditure during the year included significant investment in activities, programme materials, equipment and facilities, some of which was non-recurring in nature. These costs supported current charitable delivery and preparation for future service development and should be distinguished from the charity's normal recurring expenditure.

Trading income reduced during the year, reflecting in part the conclusion of contracted counselling provision previously delivered for Borders College following the end of the funding supporting that arrangement.

The establishment of Borders Therapy Hub during 2025/26 represents an important development in the charity's future income strategy, providing a platform for new trading and partnership opportunities in subsequent years.

Total funds at 31 March 2026 stood at £31,734, compared with £29,852 at the previous year-end.

The trustees consider that the results demonstrate the effectiveness of the charity's planned approach to financial management, maintaining service provision while aligning recurring commitments with available resources and preparing for the next stage of organisational development.

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Policy on reserves

The Board aims to maintain unrestricted reserves equivalent to two to three months of core operating expenditure, providing an appropriate financial buffer to support the continuity of essential services.

At 31 March 2026, unrestricted funds stood at £31,905, compared with £32,276 at the previous year-end.

The level of unrestricted funds remained broadly stable during the year, notwithstanding the charity's continued investment in service delivery, programme resources and organisational development.

The trustees continue to review the adequacy of unrestricted reserves against the charity's core recurring operating commitments, taking account of its funding arrangements, expenditure profile and financial risks. While recognising the importance of further strengthening reserves over time, the Board considers that the stability of unrestricted funds during 2025/26, alongside the consolidation of the charity's operating cost base and continued success in securing grant funding, provides a sound basis for ongoing financial planning.

Principal funding sources

The charity's principal funding continued to be derived from government programmes, local-authority support, charitable trusts and foundations, grant-making bodies and community donations.

Principal funding relationships and programmes during the year included the Scottish Government's Investing in Communities Fund, the Health and Social Care Alliance Scotland's Self Management for Life Fund, The Robertson Trust, Scottish Borders Council and other national and regional grant programmes.

Additional awards and project funding contributed to the charity's income and supported service development during the year.

The trustees continue to prioritise a diversified approach to funding, balancing grant income with opportunities for partnership delivery, donations and earned income through the development of Borders Therapy Hub.

The Board records its gratitude to all funders and partners for their continued support.

Investment policy and objectives

Cheviot Youth's income is principally derived from project-specific grants, donations and other funding received in support of its charitable activities.

Most funds are applied to the delivery of services over the short to medium term, leaving limited scope for long-term financial investment.

The trustees' priority remains the prudent management and application of available resources in furtherance of the charity's purposes.

Plans for future periods

Aims and key objectives for future periods

Following the consolidation achieved during 2025/26, Cheviot Youth enters the 2026/27 financial year with a strengthened organisational and financial platform from which to pursue modest, planned growth.

The charity's strategic direction for 2026–29 builds on its established commitment to inclusive youth work, volunteering and progression, mental health and wellbeing, and the development of people and partnerships.

A principal priority for 2026/27 is the delivery of the Kelso Hub redevelopment, supported by approximately £80,000 of capital investment, with the principal funding received following the end of the 2025/26 financial year.

The substantial physical improvements and associated launch activity form part of the 2026/27 programme. This investment represents a planned development of the charity's infrastructure and service capacity, distinct from its recurring operating commitments.

Within Youth Work Services, priorities include stabilising provision across the Cheviot locality, making full use of the improved Kelso Hub facilities and developing opportunities for youth participation, inclusion and progression in a measured and sustainable manner.

Within Psychological Services, priorities include embedding the charity's regional delivery arrangements, developing more flexible therapeutic capacity and strengthening its ability to respond to sustained demand.

The charity also intends to progress the adoption of an integrated clinical practice-management platform, building on its established systems and professional governance arrangements to support efficient administration, coordination and future service development.

Further development of Borders Therapy Hub will provide opportunities to broaden partnership activity, establish additional income streams and develop accessible psychological support through collaboration with practitioners and other organisations.

The charity will also seek to extend its relationships with professional training providers, strengthening opportunities for placements, volunteering and practitioner development.

The trustees remain committed to ensuring that future development is proportionate to the charity's resources, supported by appropriate governance and financial planning, and consistent with the long-term sustainability of its services.

Structure, governance and management

Nature of governing document

Cheviot Youth is a Scottish Charitable Incorporated Organisation constituted on 2 March 2015 and governed by its constitution.

Recruitment and appointment of trustees

The Board of Trustees is responsible for the overall strategic direction, governance, and compliance of the charity.

Trustees are appointed or co-opted in accordance with the constitution and serve on a voluntary basis.

Induction and training of trustees

The Board meets regularly throughout the year to review performance, monitor finances and oversee risk management.

New trustees are supported in understanding the charity's purposes, activities and governance responsibilities.

Organisational structure

Operational management is delegated to the managers responsible for Youth Work Services and Psychological Services, who lead day-to-day delivery across the charity's principal areas of activity.

The Board retains oversight of safeguarding, finance, strategic direction and regulatory compliance, supported by appropriate professional accountancy and independent examination arrangements.

Major risks and management of those risks

General risk
A risk register is maintained and reviewed by the trustees, identifying principal risks relating to funding continuity, staffing and volunteer capacity, safeguarding, service demand and the suitability of premises.

The Board recognises the importance of maintaining financial resilience within a funding environment that continues to present challenges for charitable organisations.

Mitigation measures include active funding diversification, regular financial monitoring, professional supervision and safeguarding arrangements, and continued oversight of organisational performance and development.

Financial instruments

Objectives and policies

The charity's activities expose it to financial risks including cash flow and liquidity risk. These are managed through established financial controls, regular monitoring and oversight by the trustees.

The charity does not use financial derivatives for speculative purposes.

Funds held as custodian trustee on behalf of others
No funds are held on behalf of other organisations.

The annual report was approved by the trustees of the charity on 27 October 2026 and signed on its behalf by:

Peter Krug

.....
P Krug
Trustee

Cheviot Youth

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006, the applicable Accounts Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27 October 2026 and signed on its behalf by:

Peter Krug

.....

P Krug
Trustee

Cheviot Youth

Independent Examiner's Report to the trustees of Cheviot Youth

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAS.
It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 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.

.....
David Campbell
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 31-10-26

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Cheviot Youth

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies		93,749	165,302	259,051
Other trading activities		910	9,681	10,591
Investment income	4	6	-	6
Total Income		94,665	174,983	269,648
Expenditure on:				
Charitable activities		(95,036)	(172,730)	(267,766)
Total Expenditure		(95,036)	(172,730)	(267,766)
Net movement in funds		(371)	2,253	1,882
Reconciliation of funds				
Total funds brought forward		32,276	(2,424)	29,852
Total funds carried forward	14	31,905	(171)	31,734

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		76,271	99,947	176,218
Other trading activities		2,559	32,169	34,728
Investment income	4	11	-	11
Total Income		78,841	132,116	210,957
Expenditure on:				
Charitable activities		(55,651)	(225,772)	(281,423)
Total Expenditure		(55,651)	(225,772)	(281,423)
Net movement in funds		23,190	(93,656)	(70,466)
Reconciliation of funds				
Total funds brought forward		9,086	91,232	100,318
Total funds carried forward	14	32,276	(2,424)	29,852

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 14.

Cheviot Youth

(Registration number: SC034865)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	12	160	116
Cash at bank and in hand		37,712	35,229
		37,872	35,345
Creditors: Amounts falling due within one year	13	(6,138)	(5,493)
Net assets		31,734	29,852
Funds of the charity:			
Restricted funds		(171)	(2,424)
Unrestricted income funds			
Unrestricted funds		31,905	32,276
Total funds	14	31,734	29,852

These accounts have been prepared in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The financial statements on pages 11 to 18 were approved by the trustees, and authorised for issue on 27 October 2026 and signed on their behalf by:

Peter Krug

.....

P Krug
Trustee

Document Ref: QR6UN-CMPFM-VSXBG-SGT4N

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with 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 October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005.

Basis of preparation
Cheviot Youth meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts are presented in £ and are rounded to the nearest £1.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and legacies;				
Donations from individuals	988	777	1,765	5,466
Grants, including capital grants;				
Government grants	-	84,460	84,460	53,394
Grants from other charities	92,761	80,065	172,826	117,358
	93,749	165,302	259,051	176,218

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Trading income;				
Sales of goods and services	136	8,360	8,496	32,227
Property rental income	774	1,321	2,095	2,501
	910	9,681	10,591	34,728

4 Investment income

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6	6	11

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2026 £	Total 2025 £
Wages and salaries	146,005	-	146,005	182,845
Employer National Insurance	11,839	-	11,839	8,996
Staff training	795	-	795	6,850
Travelling	8,949	-	8,949	9,954
Heat, light & power	13,082	-	13,082	9,783
Insurance	752	-	752	2,150
Repairs	11,367	-	11,367	10,300
Telephone	4,518	-	4,518	4,236
Printing, postage & stationery	126	-	126	1,047
Subscriptions	3,243	-	3,243	3,249
Advertising	171	-	171	-
Recruitment costs	-	-	-	610
Events	58,156	-	58,156	35,155
Accountancy fees	-	540	540	480
Consultancy fees	-	504	504	1,902
Bookkeeping fees	-	3,213	3,213	3,417
Legal fees	3,852	-	3,852	-
Bank charges	654	-	654	449
	263,509	4,257	267,766	281,423

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Independent examiner fees			
Examination of the financial statements	540	540	480
	540	540	480

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2026 £	2025 £
Operating leases - other assets	8,083	8,083

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

G Chandler
G Chandler received remuneration of £350 (2025: £350) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	138,385	164,045
Social security costs	11,839	8,996
Pension costs	7,620	5,534
	157,844	178,575

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2026 No	2025 No
Youth workers	6	13
Administration	1	1
	7	14

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2026 £	2025 £
Examination of the financial statements	540	480

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Debtors

	2026 £	2025 £
Other debtors	160	116

13 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	5,013	4,833
Other creditors	-	210
Accruals	1,125	450
	6,138	5,493

14 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Unrestricted funds					
General					
01 Universal funds	32,276	94,665	(95,036)	-	31,905
Restricted funds					
Holiday Programme	4,635	-	-	(4,635)	-
Insight Youth	(85,643)	-	-	85,643	-
Cafe & Food Programme	511	-	-	(511)	-
02 Youth Work Services	(978)	30,410	(35,577)	5,146	(999)
03 Psychological Services	-	144,573	(137,153)	(6,592)	828
Mental Health Support	79,051	-	-	(79,051)	-
Total restricted funds	(2,424)	174,983	(172,730)	-	(171)
Total funds	29,852	269,648	(267,766)	-	31,734

Notes to the Financial Statements for the Year Ended 31 March 2026

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
01 Universal funds	9,086	78,841	(55,651)	32,276
Restricted funds				
Holiday Programme	4,716	-	(81)	4,635
Insight Youth	-	65,253	(150,896)	(85,643)
Cafe & Food Programme	511	-	-	511
02 Youth Work Services	6,954	66,863	(74,795)	(978)
Mental Health Support	79,051	-	-	79,051
Total restricted funds	91,232	132,116	(225,772)	(2,424)
Total funds	100,318	210,957	(281,423)	29,852

The specific purposes for which the funds are to be applied are as follows:

Where grant funding is subject to donor-imposed restrictions, it is held in restricted funds and any unspent balance is carried forward for application to the relevant purpose.

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	37,872	-	37,872
Current liabilities	(5,967)	(171)	(6,138)
Total net assets	31,905	(171)	31,734

16 Related party transactions

There were no related party transactions in the year.

CERTIFICATE *of* SIGNATURE

REF. NUMBER
QR6UN-CMPFM-VSXBG-SGT4N

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