

Arran Youth Foundations (AYF)

Trustees Annual Report and Accounts for the year ending 31st March 2024
Scottish Charity Number SC040182


Current Trustees



Chairperson

Treasurer
Secretary

Changes to the Trustees

 resigned as a trustee during the year.

Contact Address

Arran Youth Foundations, 

Recruitment and appointment of Trustees

All other AYF trustees were reappointed or appointed by members at the Annual General Meeting held on 30th May 2023.

Governing document

AYF became a Scottish Charitable Incorporated Organisation (SCIO) on 20th July 2022. This followed the successful application to OSCR for conversion. The registration with Companies House was cancelled simultaneously. AYF is governed by a board of Trustees as laid down in our SCIO Constitution.

Charitable Purposes:

The organisation's purposes are the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by

- a) Providing a safe, supportive and inclusive environment in which young people can meet.
- b) Building the capacity of young people by involvement in management and decision making,
- c) Developing educational, physical and social skills and foundations of friendship by the provision of and access to a variety of activities and events.

Activities and achievements

AYF undertook the following significant activities and achievements in the year ending 31st March 2024:

1. Fundraising

- Awards for all £8,000
- Children in Need £25,650
- North Ayrshire Council £12,000
- Robertson Trust £13,750
- Young Start £28,183
- Youth Scotland £3,500
- Co-operative £11,157

- AYF receives regular monthly donations from a number of Church congregations, individuals and businesses across the island, amounting to £2,064.
- Fundraising and Donations £27,390.

2. Operational Activities

AYF's Youth Work Project Manager and full-time Youth Worker both continue in post. Two part-time contracted staff continue in post, and we also have six staff on our sessional bank list.

The youth cabins have been busy, with good attendance at all of our daily lunchtime drop-ins and after-school clubs. August saw our second year of P7 Club start, which many in the school community have recognised as a real positive. We had 100% of this year group attend regularly.

Other clubs included: Monday club (usually cooking), art psychotherapy, music jam and board/card games night, music tuition, girls' football, Friday night youth club. In November we added a second weekly session of girl's football at the request of the young people.

Our summer programme included trips to the mainland for the cinema, escape rooms, Alton Towers, our annual 3-day mental health retreat, Above Adventure, The Garage go-karting, camping at Kelburn and Flip Out. There were also activities on the island including street theatre workshops, spray-painting a new mural, and gorge-walking on the island.

We also organised many one-off events for young people and families, such as a Christmas movie night for families with our annual awards night incorporated, drugs and alcohol education sessions with local practitioners, and song writing sessions with The Soundsystem Project.

Through such activities, positive relationships with young people are strengthened. As a result, many young people have had support from AYF this year - with counselling and therapy sessions funded, young people offered advice for their next steps after school, support given to those living with addiction, and much more.

Feedback from our mental health retreat showed how much this helped:

██████ helped my emotions come out'

'Loved everything, thank you so much for this'

██████ session was relaxing'

The portacabin type premises used by Arran Youth Foundations continue to be owned by North Ayrshire Council and are likely to need replacing in the next few years. Arran Youth Foundations are in the process of procuring a feasibility study on behalf of North Ayrshire Council to identify options going forward should funding be available to the local authority to replace or refurbish the premises.

Trustees' remuneration and expenses

The trustees received no remuneration during this financial year.

Reserves

AYF held £51,249 in unrestricted funds as of 31st March 2024. The unrestricted funds include a reserve of £40,000 against shortfalls in future grants and donations compared to the charity's operating costs, and against unforeseen expenditures. Together with the £85,560 held in restricted funds, the Trustees expect these reserves to be sufficient to allow AYF to continue its activities for the coming year.

Approved by the Trustees and signed on their behalf.

Trustee

Date:

24/10/24

ARRAN YOUTH FOUNDATIONS

Registered Charity No.SC040182

Independent Examiner's Report to the Trustees of Arran Youth Foundations

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on pages 4 to 9.

Respective Responsibilities of Trustees and Examiner

The charities 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 trustees consider that the audit requirement of Regulation 10(1)(d) 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 matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities (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 seeks explanations from the trustees concerning such matters. The procedures undertaken do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, **no** matter has come to my attention –

- 1) which gives me reasonable cause to believe that in any material respect the requirement:
 - a) to keep accounting records in accordance with section 44(1) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
 - b) to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Name:

Signed:

Date: 24/10/24

Statement of Financial Activities

		Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
A. Income resources					
A 1a. Voluntary Income	2	35,314	104,405	139,719	131,085
A 1b. Activities for generating funds	3	7,148	0	7,148	6,301
Total income resources		42,462	104,405	146,867	137,386
B. Resources expended					
B1. Charitable Activities	4	50,617	96,917	147,534	129,084
Total resources expended		50,617	96,917	147,534	129,084
Net income/outgoing resources				-668	8,302
C. Reconciliation of funds					
Total Funds brought forward				137,477	129,175
Surplus for year				-668	8,302
Total funds carried forward				136,809	137,477

Balance Sheet

		Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
B. Current assets					
B2. Debtors	7	0	94	94	94
B2. Cash at bank and in hand		52,499	84,803	137,302	150,114
Total current assets		52,499	84,803	137,396	150,208
C. Current Liabilities					
C1. Creditors	9	0	587	587	12,731
Total assets less current liabilities		52,499	84,310	136,809	137,477
E. The funds of the charity	8				
E1. Restricted income funds				84,310	76,822
E2. Unrestricted income funds				52,499	60,655
Total charity funds				136,809	137,477

Notes forming part of the Financial Statements

1. Accounting Policies

The principal accounting policies are summarized below. The accounting policies have been applied consistently throughout the year and throughout the preceding year.

(a) Basis of Accounting

The financial statements have been prepared under the historical costs convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general activities of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to specific categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when received. Grants, where the entitlement is not conditional on the deliverable of a specific performance by the charity, are recognized when the charity becomes unconditionally entitled to the grant.

Investment income, namely interest on bank deposits, is included when received.

(d) Resources Expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income, and the costs of trading for fundraising purposes.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

2. Voluntary Income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
NAC	12,000	0	12,000	13,200
Arran Dairies	100	0	100	100
Children in Need	0	25,650	25,650	31,280
CWFC	20,000	0	20,000	0
Robertson Trust	0	13,750	13,750	14,375
Donations	3,214	3,860	7,074	8,793
Better Breaks	0	0	0	16,748
Young Start - Salaries	0	14,433	14,433	15,000
Young Start - Activities	0	12,500	12,500	13,215
Arran CVS	0	2,530	2,530	0
Community Fund	0	0	0	10,000
Youth Participatory Budgeting	0	1,000	1,000	0
NAC - CAT Funding	0	0	0	5,000
NAC - CIF Funding	0	0	0	190
Co-operative	0	11,157	11,157	0
Cal-Mac Ferries	0	0	0	2,000
Youth Scotland	0	3,500	3,500	1,184
HMRC SMP Funding	0	8,025	8,025	0
Awards for All	0	8,000	8,000	0
Total	35,314	104,405	139,719	131,085

3. Activities for Generating Funds

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Local Giving	500	0	500	500
Just Giving	6,590	0	6,590	3,232
Amazon Smile	19	0	19	11
Auchrannie Dinner	0	0	0	677
Crowdfunder	0	0	0	1,651
Merchandising	0	0	0	225
Bank Interest	39	0	39	4
Total	7,148	0	7,148	6,301

4. Resources Expended - Charitable Activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Insurance and Warranties	1,070	0	1,070	546
Travel and Subsistence	525	0	525	637
Subscription and membership	682	0	682	444
Sundries	467	0	467	321
Governance	1,034	628	1,662	3,199
Lamlash Cabins	944	1,214	2,158	486
Sessional Workers	5,365	0	5,365	5,287
Activities and Outings	11,220	40,312	51,532	43,700
Equipment	3,020	1,197	4,217	4,609
Salaries	22,942	51,744	74,686	67,519
Employers N.I Contributions	0	0	0	0
Pension Costs	0	1,822	1,822	2,044
Staff Training	341	0	341	292
Unused Grant Refunded	3,007	0	3,007	0
Total	50,617	96,917	147,534	129,084

Trustees Remuneration and Related Party Transactions

No directors/trustees received any remuneration during the year.

6. Taxation

As a charity Arran Youth Foundations is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act of 1992, to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

7. Debtors

	2024	2023
	£	£
Employee's pension contribution	94	94
Total	94	94

8. Movements in Funds

	At 1st April 2023	Incoming Resources	Outgoing Resources	At 31st March 2024
	£	£	£	£
1. Children in Need	2,761	25,650	25,791	2,620
2. Co-operative	2,128	11,157	170	13,115
3. NAC (Digital Grant)	1,197	0	1,197	0
4. Community Fund	10,000	0	2,053	7,947
5. Young Start (Salaries and Trips)	17,403	26,933	11,613	32,724
6. NAC (Activities)	4,503	0	3,774	729
7. NAC (LGBT Club)	165	0	165	0
8. Robertson Trust (Salaries)	1,875	13,750	15,625	0
9. NAC - CAT	5,000	0	0	5,000
10. Garfield Trust	1,508	0	614	894
11. Youth Scotland	4,031	3,500	1,202	6,329
12. NAC - Drugs and Alcohol Services	6,667	0	6,667	0
13. NAC - CIF Funding	9,902	0	9,902	0
14. YPPB	795	1,000	1,795	0
15. Western Recreation Trust	157	0	157	0
16. Share Care	6,168	0	6,168	0
17. Cal-Mac Ferries	2,000	0	2,000	0
18. Donation	563	3,860	0	4,423
19. ACVS	0	530	0	530
20. Cost of Living	0	2,000	0	2,000
21. AFA (Mental Health)	0	8,000	0	8,000
22. HMRC SMP Refund	0	8,025	8,025	0
Total	76,823	104,405	96,917	84,310
Unrestricted Funds				
a. General Funds	40,655	22,462	50,618	12,499
b. Reserve Fund	20,000	20,000	0	40,000
Total	60,655	42,462	50,618	52,499
Total Funds	137,478	146,867	147,535	136,809

9. Creditors

	2024	2023
Payroll and Taxation Liabilities	587	731
NAC	0	12,000
Total	587	12,731

Purposes of Restricted Funds

1. Grant is to employ youth workers (salary, NIC, and pension costs).
2. Grant to fund activities.
3. Grant to purchase digital equipment.
4. Grant to fund school holiday activities.
5. Grant for salaries and associated costs £14,443 and £13,750 to fund activities.
6. Grant to fund activities.
7. Grant to fund activities and forums for LGBT+ Club
8. Grant to fund employing youth worker (salary, NIC, and pension costs) this was the second year of a three-year grant.
9. Grant for core costs.
10. Grant for core costs.
11. Grant to fund activities.
12. Grant to fund substance abuse services.
13. Grant to fund services and activities.
14. Grant to fund activities.
15. Grant to fund activities.
16. Grant to fund family activities.
17. Grant to fund activities.
18. Donation to fund activities
19. Grant to fund activities.
20. Grant to purchase healthy snacks.
21. Grant to fund Mental Health activities.
22. Funding for Statutory Maternity pay from HMRC.