

REGISTERED CHARITY NUMBER: SC051582

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2025  
for  
Biggar Youth Project SCIO

Accountants Plus  
Chartered Certified Accountants  
Second Floor  
Airbles House  
270 Airbles Road  
Motherwell  
ML1 3AT

Contents of the Financial Statements  
for the Year Ended 30 June 2025

	Page
Chairman's Report	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 19
Detailed Statement of Financial Activities	20 to 21

Chairman's Report  
for the Year Ended 30 June 2025

The previous Chair retired at the AGM on 27 March 2025, and I agreed to assume the role for a year, during the transition period which saw the Centre re-open after major refurbishment.

We now have a state-of-the-art building, which is light, warm and welcoming to the young people whom we serve.

In parallel with the renovation and construction activity, much work has gone into developing the necessary processes and procedures which enable us to offer the safe, supportive environment which is our purpose. Volunteers and part-time Youth Workers have been recruited, and our financial planning has begun to move away from capital investment to focus on funding for the on-going service delivery operation.

Since our re-opening, the young people have started to return, particularly at lunchtime, where we continue to offer affordable, healthy food. With the encouragement of staff, they have begun to contribute ideas about how we should operate, and the facilities which they would like to see.

Though this transition has been challenging in some ways, trustees and staff have worked well together to set the right course, including developing a Business Plan for the next three years.

Report of the Trustees  
for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The governing document for BYP states that the organisation's purposes are:

- 1 Provision of recreational facilities, or the organisation of recreational activities
- 2 The advancement of education
- 3 The advancement of health
- 4 The advancement of citizenship or community development
- 5 The advancement of the arts, heritage, culture and science
- 6 The promotion of equality and diversity
- 7 Any other purposes that may reasonably be regarded as analogous to any of the preceding purposes.

To further these purposes, BYP's primary objective is to provide facilities and activities for young people resident in Biggar and the surrounding area.

**Significant activities**

During the closure for refurbishment in October 2024, 78 young people were observed making informal use of the all-weather games pitch at the sports centre on a Friday, with no alternative venues available for them at that time. In response, some parents expressed their willingness to help run sessions on Friday evenings once the centre reopens.

Visits to the building were arranged for young people, and these initiated valuable conversations about the types of activities they would like to see offered in the refurbished BYP centre. These visits also resulted in a noticeable increase in membership applications.

There was significant input into the building project, particularly concerning the design and functionality of the kitchen area.

The focus of the HR Sub-group has been on organising youth worker recruitment and reviewing HR policies and procedures, including the planning of staff training. Ensuring fair remuneration for all staff has been a priority, with a commitment to paying the real living wage.

The recruitment process yielded sufficient completed applications for shortlisting, and interviews were held in November 2024. Through December, the focus remained on staff recruitment and relaunch preparations. Several strong candidates with various availabilities were identified. The proposal was to recruit three regular sessional staff and three bank staff to support the centre's operations.

A financial review was presented by the Treasurer, outlining the staff costs for the proposed programme following reopening and identifying potential income streams up to 30 June 2025. Due to uncertainties around summer holiday activities, costs beyond this point could not be projected. The Board believed that the available funding and projected income -through grants, donations, community fundraising, venue hires, and voluntary donations in lieu of membership fees - would support the planned sessional staff recruitment.

Report of the Trustees  
for the Year Ended 30 June 2025

**OBJECTIVES AND ACTIVITIES**

**Volunteers**

The trustees are indebted to the support of those who volunteer for the charity.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The Easter activity programme was successful.

Various streams of funding were secured, and the Funding subgroup continued to work on multiple fundraising tasks.

A successful application was submitted to Hubbub for a Community Fridge.

All staff have been enrolled in the NEST pension service, which has been a significant learning process for the team.

Year-end PAYE processes required changes to tax and insurance codes, presenting further learning opportunities.

In response to in-school and community incidents, concerns about young people's safety have been addressed in partnership with the local school.

The BYP has provided a drop-in space for those taking exams, offering a supportive environment for breaks and socialising.

Hall bookings continue to be explored, supporting ongoing community engagement.

**Investment performance**

The primary measure of BYP's success is the number of young people engaging with our activities each year, which is dependent on the days and hours that our facility can open and the range of activities and support on offer.

**FINANCIAL REVIEW**

**Investment policy and objectives**

BYP aims to balance keeping sufficient easily accessible funds with optimising income from interest. BYP does not have large amounts to invest so does not hold equity investments, but from time to time receives grant payments and donations which are able to attract savings interest. We set up a savings account in Mar 2024 to generate interest from up-front payments grant payments.

**Reserves policy**

The charity has a business plan which covers 2024-2026, this outlines the estimated running costs for that period. BYP have identified various scenarios which cover different levels of activity, which means that the activities can be adjusted based on the amount of funding secured.

We aim to hold 3 - 6 months running costs in restricted and unrestricted reserves.

As at 30th June 2024 the unrestricted reserves were in a deficit. This was due to a retentions creditor for the ongoing refurbishments works. The unrestricted "free" reserves at 31st March 2025 had risen to £14,928.

The board will continue to actively monitor unrestricted reserves.

## **FUTURE PLANS**

We are building on our partnership with the local high school to engage directly with young people from communities within the extensive high school catchment area.

We intend to maintain the positive momentum achieved since re-opening. In pursuit of this, we are actively seeking new funding opportunities to extend our reach, deepen our impact, and ensure that all young people, regardless of background, have access to safe, inclusive, and empowering support.

Biggar Youth Project will operate a rolling Action Plan that outlines potential priorities, timeframes, and deliverables. This plan remains dynamic, evolving in response to experience and the ongoing input of young people.

During the school term, the building is open throughout the lunchtime period and for two to three hours after school closes. Evening activities are also arranged from time to time, dependent on available funding. Young people are consulted on the activities programme, which is published weekly and may include games, cookery demonstrations, arts, crafts, and charity fund-raising initiatives.

Outside of term-time, activities and visits are organised according to the suggestions of young people, subject to available resources and funding.

We recognise the value of community and parental support and will seek opportunities to identify "friends" who have an interest in our work. We believe communication should be a two-way process and actively encourage feedback. Our aim is to provide the right information to the right people at the right time, using appropriate channels, including social media.

The nature of BYP means we are not able to generate significant revenue independently. We have, to date, benefited from generous grants from a variety of sources and will continue to seek suitable external funding to sustain our activities.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document and constitutes a Scottish Charitable Incorporated Organisation.

BYP's Constitution (dated 28th June 2023) is the governing document that sets out BYP's purpose, structure, and describes how it operates. All Trustees are responsible for ensuring that BYP complies with the Constitution.

### **Organisational structure**

The board of trustees administers the charity. The board normally meets every two months and there are sub-groups covering the building refurbishment, compliance, recruitment/HR, and fundraising, which normally meet monthly.

BYP has a Project Lead who is based at our building in Biggar 4 days a week, a part-time youth worker, as well as 2 part-time kitchen catering leads, who take turns to manage the kitchen and all the food on offer at BYP. The sessional workers are complemented by 2 volunteers, who help to supervise the lunchtime and after-school sessions. This is especially helpful when the facility is at full capacity, usually at after-school sessions, and especially on Fridays.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Induction and training of new trustees**

Trustees are appointed to provide the range of skills required by the Board. Trustee recruitment is carried out in line with our Board Recruitment Policy. Prospective Trustees may approach the board or the board may proactively recruit new members either by inviting suitable people or advertising a vacancy. All Trustees are required to undergo Disclosure Scotland PVG checks.

New Trustees are provided with an induction pack containing our constitution, key policies and procedures and the latest annual account and reports. New Trustees are briefed on their responsibilities and are required to undertake training on Charity Governance.

### **Risk management**

The trustees have a risk management strategy which comprises:

1. An annual review of the principal risks and uncertainties that the charity faces
2. The establishment of policies, systems and procedures to mitigate those risks identified in the annual review
3. The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for sessional workers working in these operational areas.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC051582

**Principal address**  
The Old Auction Ring  
12 Clydesdale Close,  
Biggar  
South Lanarkshire  
ML12 6GH

### **Trustees**

J Currie Chairman (resigned 11.5.25)  
Dr J Moxley Secretary  
Mr R McAlpine  
M Chad  
Ms W Johnstone  
Ms C Dunbar (resigned 22.6.25)  
Ms L Murphy (resigned 22.9.25)  
V Burns (appointed 5.12.24)  
E Clingan (appointed 23.6.25)

Biggar Youth Project SCIO

Report of the Trustees  
for the Year Ended 30 June 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

Independent Examiner  
Accountants Plus  
Chartered Certified Accountants  
Second Floor  
Airbles House  
270 Airbles Road  
Motherwell  
ML1 3AT

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 16-3-26 and signed on its behalf by:

M Chad  
M Chad - Trustee

Independent Examiner's Report to the Trustees of  
Biggar Youth Project SCIO

I report on the accounts for the year ended 30 June 2025 set out on pages eight to nineteen.

**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 (as amended). 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.

*Fiona Struthers*

Fiona Struthers CA  
The Institute of Chartered Accountants of Scotland

Accountants Plus  
Chartered Certified Accountants  
Second Floor  
Airbles House  
270 Airbles Road  
Motherwell  
ML1 3AT

Date: ..... 16<sup>th</sup> March 2026

Biggar Youth Project SCIO

Statement of Financial Activities  
for the Year Ended 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		4,998	(3)	4,995	706
<b>Charitable activities</b>					
Charitable Activities		21,660	297,474	319,134	671,929
Other trading activities	2	2,151	-	2,151	4,581
Investment income	3	2,279	-	2,279	993
<b>Total</b>		<u>31,088</u>	<u>297,471</u>	<u>328,559</u>	<u>678,209</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		<u>14,819</u>	<u>89,308</u>	<u>104,127</u>	<u>126,715</u>
<b>NET INCOME</b>					
Transfers between funds	10	<u>16,269</u> <u>(671)</u>	<u>208,163</u> <u>671</u>	<u>224,432</u> <u>-</u>	<u>551,494</u> <u>-</u>
<b>Net movement in funds</b>		<u>15,598</u>	<u>208,834</u>	<u>224,432</u>	<u>551,494</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>(668)</u>	<u>675,424</u>	<u>674,756</u>	<u>123,262</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>14,930</u></u>	<u><u>884,258</u></u>	<u><u>899,188</u></u>	<u><u>674,756</u></u>

The notes form part of these financial statements

Biggar Youth Project SCIO

Balance Sheet  
30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	875,709	875,709	353,064
<b>CURRENT ASSETS</b>					
Debtors	7	138	-	138	153,488
Prepayments and accrued income		-	20,000	20,000	-
Cash at bank		27,126	5,262	32,388	363,063
		27,264	25,262	52,526	516,551
<b>CREDITORS</b>					
Amounts falling due within one year	8	(12,336)	(16,711)	(29,047)	(194,859)
<b>NET CURRENT ASSETS</b>		14,928	8,551	23,479	321,692
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		14,928	884,260	899,188	674,756
<b>NET ASSETS</b>		14,928	884,260	899,188	674,756
<b>FUNDS</b>	10				
Unrestricted funds				14,928	(668)
Restricted funds				884,260	675,424
<b>TOTAL FUNDS</b>				899,188	674,756

The financial statements were approved by the Board of Trustees and authorised for issue on 16-3-26 and were signed on its behalf by:

*M Chad*  
.....  
M Chad - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 5% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Biggar Youth Project SCIO

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

**2. OTHER TRADING ACTIVITIES**

	30.6.25	30.6.24
	£	£
Sales	1,528	4,325
Hall Hire	623	256
	<u>2,151</u>	<u>4,581</u>

**3. INVESTMENT INCOME**

	30.6.25	30.6.24
	£	£
Deposit account interest	<u>2,279</u>	<u>993</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	704	2	706
<b>Charitable activities</b>			
Charitable Activities	10,187	661,742	671,929
Other trading activities	4,581	-	4,581
Investment income	993	-	993
<b>Total</b>	<u>16,465</u>	<u>661,744</u>	<u>678,209</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	<u>15,809</u>	<u>110,906</u>	<u>126,715</u>
<b>NET INCOME</b>	656	550,838	551,494
<b>Transfers between funds</b>	<u>(11,633)</u>	<u>11,633</u>	<u>-</u>
<b>Net movement in funds</b>	(10,977)	562,471	551,494

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>			
As previously reported	14,703	108,559	123,262
Prior year adjustment	(4,396)	4,396	-
<b>As restated</b>	<u>10,307</u>	<u>112,955</u>	<u>123,262</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(670)</u>	<u>675,426</u>	<u>674,756</u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST OR VALUATION</b>	
At 1 July 2024	411,698
Additions	<u>571,821</u>
At 30 June 2025	<u>983,519</u>
<b>DEPRECIATION</b>	
At 1 July 2024	58,634
Charge for year	<u>49,176</u>
At 30 June 2025	<u>107,810</u>
<b>NET BOOK VALUE</b>	
At 30 June 2025	<u>875,709</u>
At 30 June 2024	<u>353,064</u>

Cost or valuation at 30 June 2025 is represented by:

	Freehold property £
Valuation in 2025	69,600
Cost	<u>913,919</u>
	<u>983,519</u>

Biggar Youth Project SCIO

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25	30.6.24
	£	£
Prepayments and accrued income	138	1
Accrued Income	-	153,487
	<u>138</u>	<u>153,488</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25	30.6.24
	£	£
Bank loans and overdrafts (see note 9)	16,711	126,001
Accrued expenses	12,336	68,858
	<u>29,047</u>	<u>194,859</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	30.6.25	30.6.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>16,711</u>	<u>126,001</u>

Biggar Youth Project SCIO

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

10. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
<b>Unrestricted funds</b>				
General fund	(668)	16,267	(671)	14,928
<b>Restricted funds</b>				
Robertson Trust	-	(551)	551	-
UK Youth	-	4	(4)	-
Fixed Asset Reserve	283,464	(49,176)	571,821	806,109
RBS Regenerate Fund	2,400	-	(2,400)	-
South Lanarkshire Place Based Investment Programme	(9)	75,352	(75,343)	-
Clyde	130,087	107,856	(254,654)	(16,711)
Clyde Ext	137,276	(3,198)	(133,590)	488
Glenkerie Building	10,000	-	(10,000)	-
Let's do net zero	-	52,995	(52,995)	-
Awards for all	20,000	-	(20,000)	-
Garfield Weston Foundation	22,606	(240)	(22,366)	-
Revaluation Reserve	69,600	-	-	69,600
Renewco	-	103	-	103
CLLD Small Grant	-	17	(17)	-
Cash For Kids	-	1,034	-	1,034
Glenkerie Revenue	-	3,969	(332)	3,637
Clyde Extension Revenue	-	20,000	-	20,000
	<u>675,424</u>	<u>208,165</u>	<u>671</u>	<u>884,260</u>
<b>TOTAL FUNDS</b>	<u><u>674,756</u></u>	<u><u>224,432</u></u>	<u><u>-</u></u>	<u><u>899,188</u></u>

Biggar Youth Project SCIO

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,087	(14,820)	16,267
<b>Restricted funds</b>			
Robertson Trust	8,000	(8,551)	(551)
UK Youth	2,600	(2,596)	4
Fixed Asset Reserve	-	(49,176)	(49,176)
South Lanarkshire Place Based Investment Programme	75,352	-	75,352
Clyde	122,482	(14,626)	107,856
Clyde Ext	(1)	(3,197)	(3,198)
Let's do net zero	52,995	-	52,995
Garfield Weston Foundation	-	(240)	(240)
Renewco	500	(397)	103
CLLD Small Grant	3,095	(3,078)	17
Cash For Kids	2,449	(1,415)	1,034
Glenkerie Revenue	10,000	(6,031)	3,969
Clyde Extension Revenue	20,000	-	20,000
	<u>297,472</u>	<u>(89,307)</u>	<u>208,165</u>
<b>TOTAL FUNDS</b>	<u>328,559</u>	<u>(104,127)</u>	<u>224,432</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
<b>Unrestricted funds</b>					
General fund	14,703	(4,396)	658	(11,633)	(668)
<b>Restricted funds</b>					
Feasibility Study	(7,373)	-	6,588	785	-
South Lanarkshire Council	-	-	(43)	43	-
Robertson Trust	-	324	(324)	-	-
Hubbub	-	11	(130)	119	-
Grants	(4,068)	4,061	1	6	-
Fixed Asset Reserve	-	-	(8,234)	291,698	283,464
RBS Regenerate Fund	-	-	3,000	(600)	2,400
South Lanarkshire Place Based Investment Programme	-	-	224,648	(224,657)	(9)
Clyde	-	-	177,309	(47,222)	130,087
Clyde Ext	-	-	138,984	(1,708)	137,276
Glenkerie Building	-	-	10,000	-	10,000
Let's do net zero Awards for all Garfield Weston Foundation	-	-	6,831	(6,831)	-
	-	-	20,000	-	20,000
	-	-	22,606	-	22,606
Revaluation Reserve	120,000	-	(50,400)	-	69,600
	<u>108,559</u>	<u>4,396</u>	<u>550,836</u>	<u>11,633</u>	<u>675,424</u>
<b>TOTAL FUNDS</b>	<u>123,262</u>	<u>-</u>	<u>551,494</u>	<u>-</u>	<u>674,756</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,466	(15,808)	658
<b>Restricted funds</b>			
Feasibility Study	28,619	(22,031)	6,588
Loaningdale Trust	4,620	(4,620)	-
South Lanarkshire Council	480	(523)	(43)
Robertson Trust	8,799	(9,123)	(324)
Hubbub	761	(891)	(130)
Grants	1	-	1
Fixed Asset Reserve	-	(8,234)	(8,234)
RBS Regenerate Fund	3,000	-	3,000
South Lanarkshire Place Based Investment Programme	224,648	-	224,648
Clyde	185,000	(7,691)	177,309
Clyde Ext	138,984	-	138,984
Glenkerie Building	10,000	-	10,000
Let's do net zero	6,831	-	6,831
Awards for all	20,000	-	20,000
Garfield Weston Foundation	30,000	(7,394)	22,606
Revaluation Reserve	-	(50,400)	(50,400)
	<u>661,743</u>	<u>(110,907)</u>	<u>550,836</u>
<b>TOTAL FUNDS</b>	<u>678,209</u>	<u>(126,715)</u>	<u>551,494</u>

**10. MOVEMENT IN FUNDS - continued**

**Restricted Funds related to the refurbishment of the building, including the feasibility study:**

**Clyde Fund** - This fund includes both capital and revenue funding, administered by South Lanarkshire council and funded by SSE through the community benefit programme from the Clyde Windfarm. This fund was used to pay for part of the refurbishment costs relating to the building during the year, such as the building contractor, architect, structural engineers, quantity surveyors and professional design fees. The revenue portion of this funding was used to pay for some of the costs relating to sessional workers and venue hire during the period of the refurbishment works.

**Clyde Extension** - Also funded by SSE through the community benefit programme from the Clyde Windfarm - To fund renovation and energy efficiency works and improved space utilisation and progress towards net zero carbon emissions.

**RBS Regenerate Fund** - This fund was awarded for the building project in general, and was used to cover design fees in the early stages and following the year end, the balance was used as match funding for part payment of building works.

**South Lanarkshire Place Based Investment Capital Grant Fund** - This fund was awarded by South Lanarkshire Council the council's allocation from the Scottish Government's 5 Year, £50m Town Centre Fund in order to create "transformation change" within local town centres. These funds have been used for the refurbishment of the building, including builder and professional fees.

**Foundation Scotland** - Glenkerie- To contribute to the costs of a comprehensive refurbishment of Biggar Youth Project's premises, improving the energy efficiency of the building to cut heating costs, reduce greenhouse gas emissions and improve internal layout of facilities.

**Let's Do Net Zero (LDNZ) (Local Energy Scotland)** - The Scottish Government's Community and Renewable Energy Scheme (CARES) supports communities to engage with, participate in and benefit from the energy transition to net zero emissions. This has and will be used to cover part of the costs for energy efficient items for the building, including a heat pump, PV panels, loft and ceiling insulation and associated costs.

**Awards for All (National Lottery)** - This fund will be used for kitchen fixtures and fittings during the refurbishment.

**Garfield Weston Foundation** - This fund has been received for use as match funding, and for the building project in general.

**South Lanarkshire Place Based Investment Programme Feasibility Grants** -- This funding was awarded in 2022 and covered professional fees associated with feasibility and design work for the building project up to the start of building work in January 2024.

**Other restricted funds:**

**10. MOVEMENT IN FUNDS - continued**

**Loaningdale School** - Funds received for staffing of a child counselling project - Kudos, unfortunately this did not take place due to the closure of the building. BYP have asked Loaningdale school for permission to use this grant for sessional workers for general running costs.

**SLC Summer Holiday Enhanced Provision** . This grant funding step-activities for P7 pupils moving into S1 during summer 2 023.

**Robertson Trust** - Awarded for costs relating to the Project Coordinator.

**Hubbub** - A small grant was awarded to support the community fridge and run a Halloween Pumpkin Day aimed at reducing food waste.

**11. RELATED PARTY DISCLOSURES**

During the year the charity received a loan of £10,000 from Janet Moxley (Trustee), this loan was repaid within 4 weeks of being received and no interest was charged.

**12. POST BALANCE SHEET EVENTS**

The Clyde restricted fund shows a negative balance at the year end. This is due to a delay in the submission of the grant claim which has now been approved and will rectify the negative fund.

Biggar Youth Project SCIO

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,495	551
Subscriptions	500	155
	<hr/>	<hr/>
	4,995	706
<b>Other trading activities</b>		
Sales	1,528	4,325
Hall Hire	623	256
	<hr/>	<hr/>
	2,151	4,581
<b>Investment income</b>		
Deposit account interest	2,279	993
<b>Charitable activities</b>		
Grants	319,134	671,929
	<hr/>	<hr/>
<b>Total incoming resources</b>	328,559	678,209
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	2,194	1,883
Light and heat	1,397	1,901
Telephone	1,121	580
Sessional Workers	37,117	22,758
Sundries	133	69
Refurbishment	9,577	5,502
Waste Collection	482	509
Licenses and Permits	35	20
Staff Training	829	478
Feasibility Study	-	22,031
Subscriptions	50	20
Depreciation of tangible fixed assets	49,176	58,634
	<hr/>	<hr/>
	102,111	114,385
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	2,016	12,330

This page does not form part of the statutory financial statements

Biggar Youth Project SCIO

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2025

	30.6.25	30.6.24
	£	£
Total resources expended	<u>104,127</u>	<u>126,715</u>
<b>Net income</b>	<u><u>224,432</u></u>	<u><u>551,494</u></u>

This page does not form part of the statutory financial statements