REGISTERED CHARITY NUMBER: SC050247

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026
FOR
FOCUS YOUTH PROJECT SCIO

McDaid & Partners
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

FOCUS YOUTH PROJECT SCIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	18 to 19

FOCUS YOUTH PROJECT SCIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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).

Focus Youth Project (SC022960) was wound up on 5 July 2021 and passed its assets and liabilities to Focus Youth Project SCIO (SC050247), which is a SCIO.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objective of the organisation is to promote any charitable purpose for the inhabitants of Viewpark and surrounding areas, in particular to further their health and well-being and advance the education of inhabitants thereof through the promotion of health, education and Issue based workshops. The project exists to improve the quality of life for young people in the area and to establish a focal point where young people can meet and obtain information, help and advice to further their social and educational needs.

Significant activities

The charity offers youth services and outdoor educational programmes to the youth of Viewpark and surrounding areas.

Volunteers

The committee is made up mostly of members of a voluntary Management Committee and members of the project.

FOCUS YOUTH PROJECT SCIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Focus Youth Project offer the provision of a purpose-built youth facility in Viewpark and surrounding areas.
The past year has been a fantastic one for the Focus Youth Project, filled with incredible achievements and inspiring stories of personal growth. We've seen young people push their boundaries, learn new skills, and gain qualifications that will help them build a brighter future.

A remarkable total of 244 certificates were awarded across a range of activities. The youth members have been involved kayaking, paddle boarding, snowboarding, skiing, sailing, climbing and bronze duke of Edinburgh demonstrating impressive resilience and skill. Many also gained vital safety qualifications, such as Emergency First Aid and Powerboating from the Royal Yachting Association.

Beyond the courses, our members actively engaged in issue - based workshops, fitness sessions, and artistic pursuits. We saw a huge turnout at our holiday schemes and were proud to support those who took part in our Employability programme, helping them take the next step towards their career goals. We also made sure our staff and volunteers were well-equipped to support everyone, with a focus on essential training in child protection and internal policies

Certificate	Achievement		
British Association of Ski	8	-	Snowboarding
	11	-	Beginners Ski
NICAS	20	-	Rock Climbing
Royal Yachting Association	12	-	Kayaking
	17	-	Emergency First Aid
	31	-	Powerboating
	6	-	Sailing
Saltire Awards	28	-	Awards achieved
Trinity College Arts & Rock Award	34	-	Awards achieved
Duke of Edinburgh Awards	12	-	Awards and National Navigation

Youth Programmes and Workshops

Certificate	Achievement		
Issue-based workshops	471	-	Attendances
Gym and Multi-Use Games Area	90	-	Members participating in 511 sessions
Music Lessons	165	-	Young people received 1-to-1 lessons
Arts and Crafts	296	-	Attendances
Youth Schemes (Easter, Summer, October)	211	-	Attendances
Summer Residential	12	-	Young people participated
Youth Enquiry Service	36	-	Members accessed the service
Information Technology	523	-	Attendances

Employability Programme

Participants	24	-	Young people engaged
Destinations	10	-	Final destinations achieved
	6	-	Went on to further education
	1	-	Gained full-time employment
	1	-	Successful in securing an apprentice joinery position
	2	-	Successful in securing an apprenticeship in plumbing and heating

Skilled Workforce Development

Training	All staff, volunteers, and trustees participated in child protection, in-house policy, and finance training

FINANCIAL REVIEW

Principal funding sources

The main funding for Focus Youth Project is in the form of a service level agreement with North Lanarkshire Council to deliver youth services.

Reserves policy

The charity have total net assets of £777,257 (2025 £781,376). This comprises £688,912 (2025 £685,724) in relation to unrestricted funds and £88,345 (2025 £95,652) in relation to restricted funds

The reserves of the charity are as described in accounting policies. It is the policy of the charity to build up unrestricted funds equated to approximately 3 months unrestricted expenditure to provide sufficient resources to meet ongoing projects and closure costs if required.

The project is non - profit making and constantly strives to maintain economic viability. Income from local government and other funding sources has been sufficient to cover costs, and all services provided by the organisation.

FUTURE PLANS

The organisation are actively seeking additional funding from government bodies and local councils and are developing the services offered in line with the terms of these grants to ensure payout.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a SCIO.

Recruitment and appointment of new trustees

The business of the project is carried out by a committee consisting of five office bearers (chair,secretary,treasurer) and an unspecified number of ordinary members. Membership is open to all founder members of the project until they resign in writing to the committee, the members of the management committee shall be elected at the Annual General Meeting. The elected members of the committee shall be appointed for one year, however retiring members of the committee shall be eligible for re-election.

Organisational structure

The organisation employs professional community development staff to manage the day to day youth services and generate funding for services provided. They are also responsible for the strategic direction and policy of the charity.

The trustees are not involved in the day to day running of the charity which is delegated to the manager G Campbell.

Induction and training of new trustees

Committee members undertake basic training to ensure they are aware of the legal obligations of charity law. Prior to their invitations to take up their posts they are already aware of the practical work undertaken by the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management

George Campbell is the development manager of the organisation and is responsible for the day to day activities of the charity. George is actively involved in generating additional funding for the organisation and is responsible for developing the organisation and broadening the range of services offered by the charity.

Key management remuneration

Salaries of key personnel are decided and approved at board level. They review annual salaries of similar positions at other organisations and decide on an appropriate level based on this review.

Wider network

Focus Youth Project is independent and has no affiliation with any other company.

Related parties

There are no known related parties with which the charity is involved.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. There are no major risk areas to disclose in the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC050247

Principal address

440 Laburnum Road
Uddingston
Glasgow
G71 5BY

Trustees

E Davidson (Secretary)
C Todd
S Robertson (Chair)
Y McBride
D Anderson
A McCrory
A Hughes

Independent Examiner

McDaid & Partners
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

Approved by order of the board of trustees on 2/09/2026 and signed on its behalf by:

.....
S Robertson (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOCUS YOUTH PROJECT SCIO

I report on the accounts for the year ended 31 March 2026 set out on pages seven to seventeen.

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.



McDaid & Partners
The Institute of Chartered Accountants of Scotland

McDaid & Partners
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

Date: 7/9/26

FOCUS YOUTH PROJECT SCIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	2,400
Charitable activities					
Grant		-	-	-	262,660
Coffee bar income		-	-	-	1,255
Charity		108,177	84,708	192,885	-
Investment income	2	1,096	-	1,096	1,692
Total		109,273	84,708	193,981	268,007
EXPENDITURE ON					
Charitable activities					
Charity		97,402	84,708	182,110	190,167
Other		8,683	7,307	15,990	8,389
Total		106,085	92,015	198,100	198,556
NET INCOME/(EXPENDITURE)		3,188	(7,307)	(4,119)	69,451

The notes form part of these financial statements

FOCUS YOUTH PROJECT SCIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		685,724	95,652	781,376	711,925
TOTAL FUNDS CARRIED FORWARD		688,912	88,345	777,257	781,376

The notes form part of these financial statements

FOCUS YOUTH PROJECT SCIO

BALANCE SHEET
31 MARCH 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	7	505,386	88,345	593,731	609,721
CURRENT ASSETS					
Debtors	8	32,177	-	32,177	33,402
Cash at bank and in hand		154,071	-	154,071	140,835
		186,248	-	186,248	174,237
CREDITORS					
Amounts falling due within one year	9	(2,722)	-	(2,722)	(2,582)
NET CURRENT ASSETS		183,526	-	183,526	171,655
TOTAL ASSETS LESS CURRENT LIABILITIES		688,912	88,345	777,257	781,376
NET ASSETS		688,912	88,345	777,257	781,376
FUNDS	10				
Unrestricted funds:					
General fund/ NLC core funding				397,361	394,173
Revaluation Reserve				291,551	291,551
				688,912	685,724
Restricted funds:					
Fixed Asset				88,345	95,652
TOTAL FUNDS				777,257	781,376

The financial statements were approved by the Board of Trustees and authorised for issue on 2/09/2026 and were signed on its behalf by:

.....
S Robertson (Chair) - Trustee

.....
E Davidson (Secretary) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern
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, as modified by the revaluation of certain assets.

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

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.The following specific policies are applied to particular categories of income:-

Income received by way of grants, donations, coffee bar income and outdoor activity income are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income is only deferred when:
The donor specifies that the grant or donation must only be used in future accounting periods; or
The donor has imposed conditions which must be met before the charity has unconditional entitlement.
Investment income is included when receivable.

Government Grants
Government grants are eligible for recognition within the financial statements once they become receivable.

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.

Allocation and apportionment of costs
Charitable activities 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. All costs whether to support the charity or to directly assist can be regarded as a result of the organisations charitable activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

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

Leasehold property	- 1% on cost
Improvements to property	- 2% on cost
Plant & equipment	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance

continued...

1. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Basic financial instruments
Trade debtors
Trade debtors are amounts due from customers for goods or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors
Trade creditors are amounts due to suppliers for goods or services obtained in the ordinary course of business.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method. Accounts payable are classified as current liabilities if the company does 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.

Cash
Cash and cash equivalents are basic financial assets and include cash on hand, deposits held at call with banks, other short-term liquid investments and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Interest receivable	1,096	1,692

3. SUPPORT COSTS

	Governance costs
	£
Charity	7,914

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor the year ended 31 March 2025.

5. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	117,770	119,802
Social security costs	-	3,499
Other pension costs	1,830	2,127
	119,600	125,428

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
4 weekly	14	13

No employees received emoluments in excess of £60,000.

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,400	-	2,400
Charitable activities			
Grant	112,268	150,392	262,660
Coffee bar income	1,255	-	1,255
Investment income	1,692	-	1,692
Total	117,615	150,392	268,007
EXPENDITURE ON			
Charitable activities			
Wages	49,477	75,951	125,428
Travel & accommodation	1,425	2,350	3,775
Telephone	2,312	-	2,312
Postage,stationery & printing	1,981	-	1,981
Advertising	137	-	137
Cleaning & maintenance	7,138	1,504	8,642
Coffee bar expenses	687	-	687
Sundry	3,109	-	3,109
Payroll fees	1,823	-	1,823
Professional fees	3,809	2,027	5,836
Rates	2,010	-	2,010
Insurance	3,869	-	3,869
Training	95	10,000	10,095
Heat & light	6,308	-	6,308
Youth activity costs	4,766	4,083	8,849
Equipment	2,845	-	2,845
Leasing	321	-	321
Bank charges	-	-	-
Motor expenses	2,140	-	2,140
Other	1,027	7,362	8,389
Total	95,279	103,277	198,556
NET INCOME	22,336	47,115	69,451

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	663,388	48,537	711,925
TOTAL FUNDS CARRIED FORWARD	685,724	95,652	781,376

7. TANGIBLE FIXED ASSETS

	Leasehold property £	Improvements to property £	Plant & equipment £	Motor vehicles £	Totals £
COST					
At 1 April 2025 and 31 March 2026	505,000	54,477	210,884	12,000	782,361
DEPRECIATION					
At 1 April 2025	15,150	272	148,632	8,586	172,640
Charge for year	5,050	1,090	9,338	512	15,990
At 31 March 2026	20,200	1,362	157,970	9,098	188,630
NET BOOK VALUE					
At 31 March 2026	484,800	53,115	52,914	2,902	593,731
At 31 March 2025	489,850	54,205	62,252	3,414	609,721

The Leasehold Property of Focus Youth was revalued on 27 January 2022 by Whyte & Barrie with a revised value of £505,000. The movement to the revaluation reserve following the valuation was £291,551.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Other debtors	30,358	31,826
Prepayments	1,819	1,576
	32,177	33,402

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other creditors	2,722	2,582

10. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund/ NLC core funding	394,173	3,188	397,361
Revaluation Reserve	291,551	-	291,551
	685,724	3,188	688,912
Restricted funds			
Fixed Asset	95,652	(7,307)	88,345
TOTAL FUNDS	781,376	(4,119)	777,257

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund/ NLC core funding	89,273	(86,085)	3,188
Robertson trust	20,000	(20,000)	-
	109,273	(106,085)	3,188
Restricted funds			
Children in Need	14,950	(14,950)	-
Lottery fund	33,333	(33,333)	-
NLC Employability Scheme	36,425	(36,425)	-
Fixed Asset	-	(7,307)	(7,307)
	84,708	(92,015)	(7,307)
TOTAL FUNDS	193,981	(198,100)	(4,119)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds	663,388	22,336	685,724
Restricted funds			
Fixed Asset	48,537	47,115	95,652
TOTAL FUNDS	711,925	69,451	781,376

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	117,615	(95,279)	22,336
Restricted funds			
Children in Need	14,950	(14,950)	-
Lottery fund	30,000	(30,000)	-
NLC Employability Scheme	36,985	(36,985)	-
Fixed Asset	54,477	(7,362)	47,115
Reach	13,980	(13,980)	-
	150,392	(103,277)	47,115
TOTAL FUNDS	268,007	(198,556)	69,451

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds	663,388	25,524	688,912
Restricted funds			
Fixed Asset	48,537	39,808	88,345
TOTAL FUNDS	711,925	65,332	777,257

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	226,888	(201,364)	25,524
Restricted funds			
Children in Need	29,900	(29,900)	-
Lottery fund	63,333	(63,333)	-
NLC Employability Scheme	73,410	(73,410)	-
Fixed Asset	54,477	(14,669)	39,808
Reach	13,980	(13,980)	-
	235,100	(195,292)	39,808
TOTAL FUNDS	461,988	(396,656)	65,332

The funds received from North Lanarkshire Council are unrestricted and are available to be spent for any of the purposes of the charity.

The funds received from NLC Employability Scheme are restricted and are available to be spent for the organisations running costs of the Employability training programme.

The funds received from Children in Need (restricted funds) are only available for the purpose of covering the equipment costs and facilitating outdoor activities provided to the members of the project.

The funds received from National Lottery Community Fund (restricted funds) were only available for the purpose of providing a regular programme of activities for young people, including wages costs for the programmes, accredited awards, junior outdoor programmes, issue based workshops and residential experiences.

The funds received from Robertson Trust (unrestricted funds) are available for the purpose of covering the cost of day to day running and maintenance.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

FOCUS YOUTH PROJECT SCIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	2,400
Investment income		
Interest receivable	1,096	1,692
Charitable activities		
Vending machine	2,020	1,255
Grant income - NLC funding	86,157	88,267
Grant income - other	104,708	174,393
	192,885	263,915
Total incoming resources	193,981	268,007
EXPENDITURE		
Charitable activities		
Wages	117,770	119,802
Social security	-	3,499
Pensions	1,830	2,127
Rates	4,532	2,010
Insurance	4,312	3,869
Heat & Light	5,077	6,308
Telephone & internet	1,868	2,312
Postage,stationery & printing	1,427	1,981
Sundry	2,390	3,108
Motor & travel	1,938	3,775
Advertising	-	137
Cleaning & maintenance	6,032	8,642
Coffee bar expenses	755	688
Training	7,119	10,095
Youth activity costs	15,494	8,849
Equipment	3,135	2,845
Leasing	517	321
	174,196	180,368
Other		
Depreciation of tangible fixed assets	15,990	16,942
Gain on sale of tangible fixed assets	-	(8,553)
	15,990	8,389

FOCUS YOUTH PROJECT SCIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	31.3.26	31.3.25
	£	£
Support costs		
Governance costs		
Payroll fees	1,868	1,823
Professional fees	3,788	5,836
Independent Examiner Fees	2,258	2,140
	7,914	9,799
Total resources expended	198,100	198,556
Net (expenditure)/income	(4,119)	69,451