

REGISTERED CHARITY NUMBER: SC042570

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2024
for
St Paul's Youth Forum**



St Paul's Youth Forum

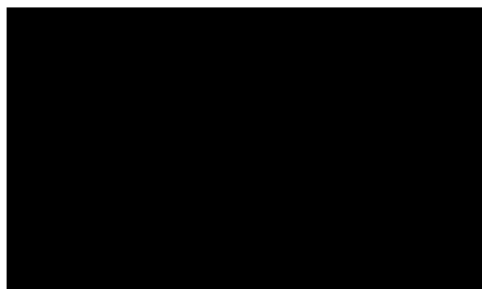
**Contents of the Financial Statements
for the Year Ended 30 September 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Report of the Independent Auditors	10 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 25

St Paul's Youth Forum

**Reference and Administrative Details
for the Year Ended 30 September 2024**

TRUSTEES



PRINCIPAL ADDRESS

30 Langdale Street
Provanmill
Glasgow
G33 1DL

REGISTERED CHARITY NUMBER

SC042570

AUDITORS

McLay, McAlister & McGibbon LLP
145 St. Vincent Street
Glasgow
G2 5JF

BANKERS

Co-operative Bank
PO Box 250, Delf House
Skelmersdale
WN8 6WT

Bank of Scotland
PO Box 17235
Edinburgh
EH11 1YH

St Paul's Youth Forum

Report of the Trustees for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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 primary purposes of the charity are the advancement of education, 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.

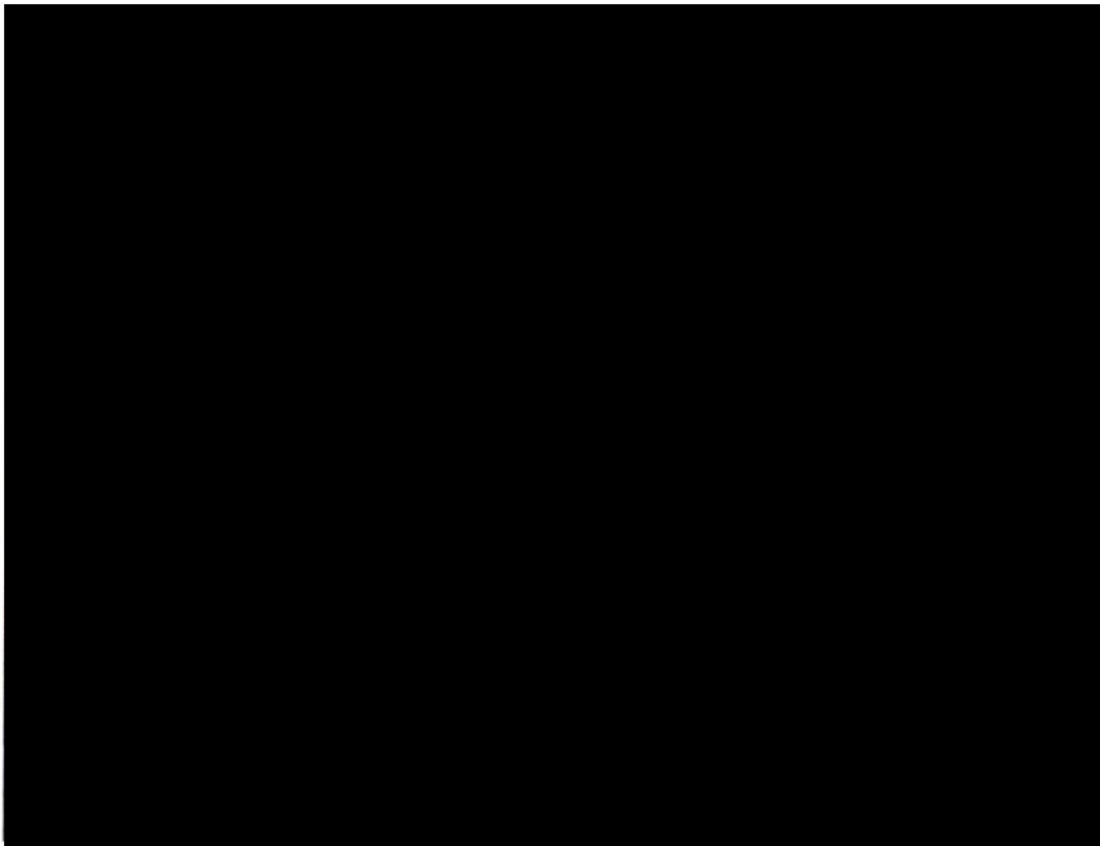
VISION: SPYF are: Passionately committed to supporting communities to flourish.

MISSION: We aim to: Alleviate the worst effects of poverty through eating, education, exercise and empowerment by 2027.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the last year SPYF has worked tirelessly to meet our new vision and mission. We remain focused on alleviating the worst effects of poverty through our various spheres of work, ensuring that people growing up and living in one of the most deprived communities in Scotland are able to thrive. While the majority of our work centres on the Blackhill/ Provanmill communities, we continue to support partnerships around the North East of Glasgow and beyond, both locally and internationally.



St Paul's Youth Forum

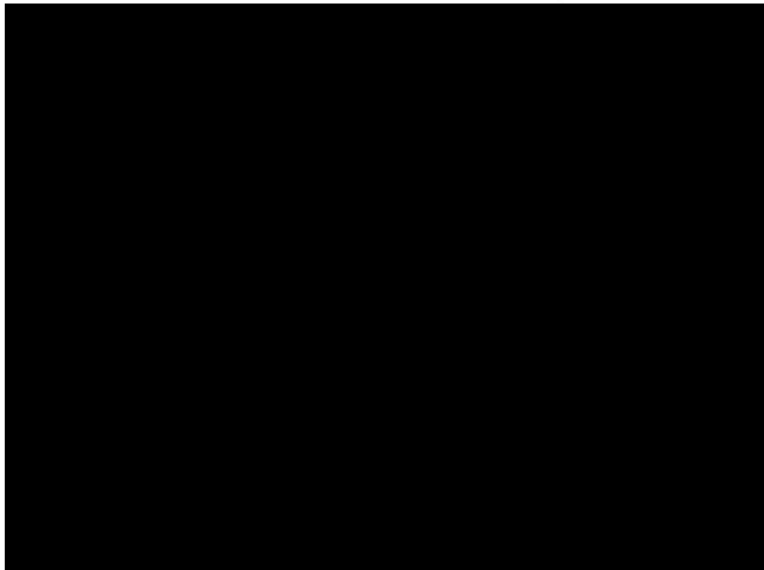
Report of the Trustees for the Year Ended 30 September 2024

Youth Work

At the core of our organisation is the provision of youthwork. We provide 32 hrs of youthwork over a 6 day period, reaching up to 1500 young people a week. We continue to run drop in clubs Tuesday - Saturday at a time that the youth committee decide. This continues to ensure that youth crime stays low and that they have a safe space to grow and develop.



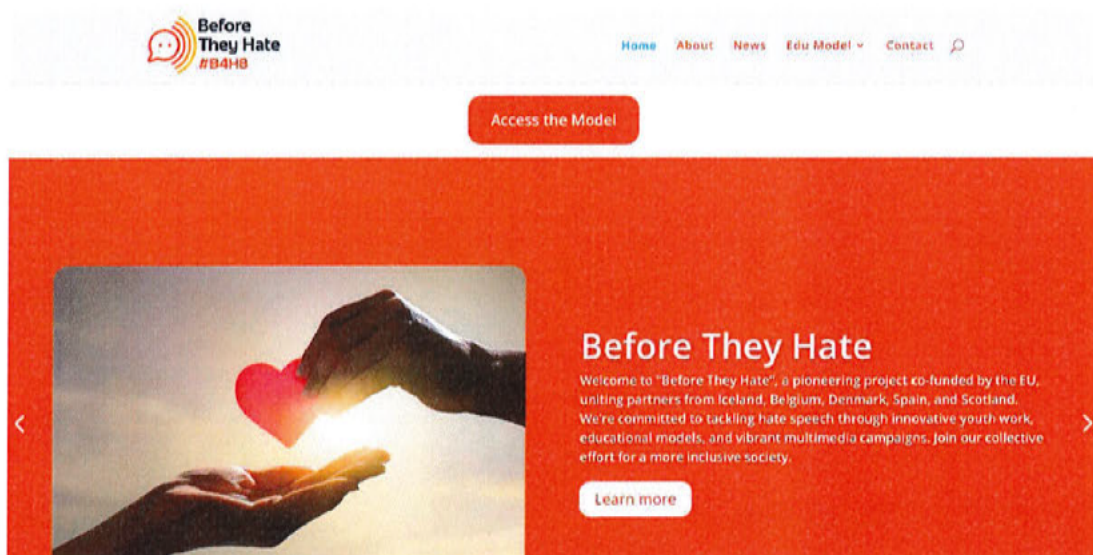
Our youth led radio station Bolt FM celebrates it's 23rd year. With a focus on supporting young people explore the United Nations Convention on the Rights of the Child, young people have been creating podcasts exploring how various rights affect them and other children around the world. With Scotland enshrining the rights in law it is even more important that young people recognise these rights and guide others to understand and implement them.



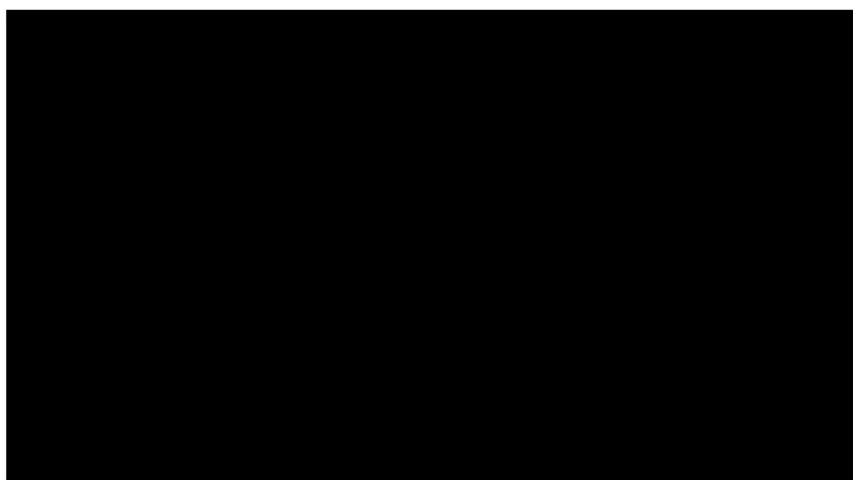
St Paul's Youth Forum

Report of the Trustees for the Year Ended 30 September 2024

Our Gender Based Violence Prevention programme has been working hard in Smithycroft Secondary with 43 young people trained as peer educators using the Mentors in Violence Prevention model. We have adapted this programme to not only work in a school setting but into the community. Our partnership with Ofbeldisforvarnir in Iceland alongside Connect in Belgium and Backlash in Spain has continued to make great progress. Our website showcasing programmes to reduce hate speech has been launched and in September, the film we were involved with - Bark!(Geltu) - won best short film at the Toronto LGBTQ+ festival.



In June we were joined by 6 Zambian Youthworkers on the final part of our exchange. We explored a variety of youth and community projects and visited both Glasgow City Council and the Scottish Parliament. The Zambian youthworkers were guests of honour at the Youthlink Scotland awards ceremony where one of our trustees Marion Hughes was awarded a lifetime achievement award for working with young people. We continue to work with our Zambian colleagues to develop our skills and provide support.



St Paul's Youth Forum

Report of the Trustees for the Year Ended 30 September 2024

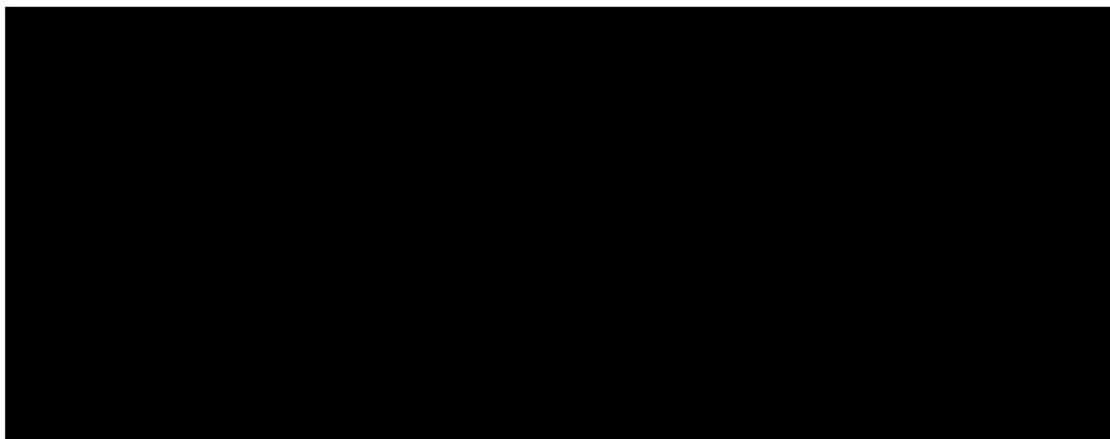
We have once again been joined by students from China who are studying at Glasgow University's Masters in Community Development programme. Here they have been supporting our boys and girls group, alongside learning about our methodology of youth empowerment through our youth committee. It has been a pleasure to learn about Chinese culture especially the Lunar New Year celebrations.

Blackhill's Growing

Growing spaces - We are helping people to grow good food, cook good food and eat good food in a number of areas. Our home garden at St. Paul's church continues to be productive with hens hatched this year at Carntyne Primary and are now laying, producing eggs for locals and our own cooking. The three polytunnels have been full of fruit and veg, chosen by the volunteers. The growing team has seen a change in coordinator, but no change in output as volunteers and other staff ensure continuity over the sites.



We continue to support schools (St. Thomas's, Carntyne, St. Philomena's and the Molendinar Family Learning Centre) to grow in their spaces. This helps young people see the benefit of home grown food and have a connection with the fork to fork process.

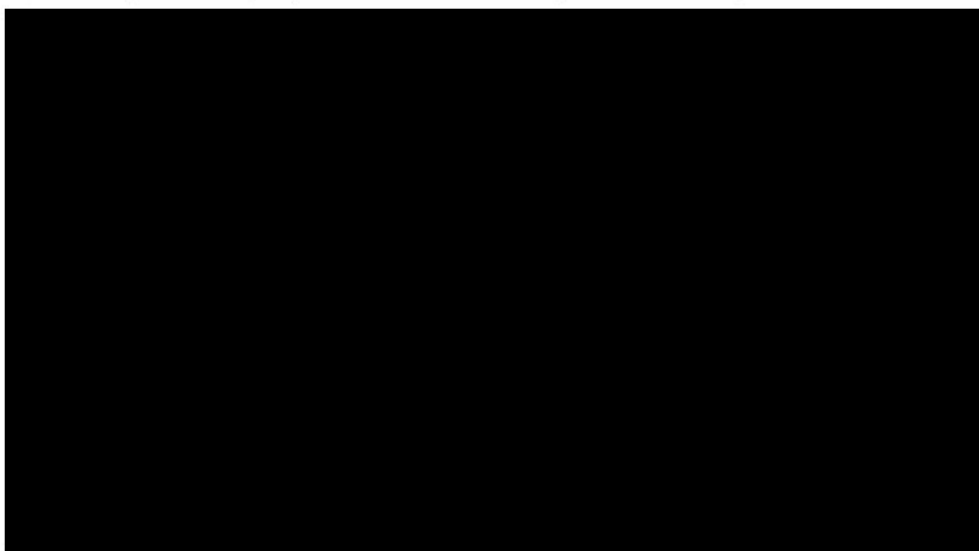


St Paul's Youth Forum

Report of the Trustees for the Year Ended 30 September 2024

Farm - This June saw the opening of Blackhill's Community Farm. Here we have been able to utilise 2 acres of vacant and derelict land as a growing space. With trees and fruit bushes planted by St Philomena's Primary school kids and local adult volunteers there is a buzz about the potential for employment in producing micro greens and other veg for the restaurants in the city.

Larder - We continue to reflect on our dignified approaches to food insecurity and have been working with the volunteers and community to look at a different model from our larder. We have secured funding and a space in the Molendinar Centre and look to morph into a pantry. Here instead of a free handout, people will be able to pay a small amount (£2.50) to get a larger amount of food (roughly £15). This will include food redirected from landfill and food purchased by the pantry through surveys to ensure that customers get what they require. This includes ensuring that halal and vegetarian food is accessible.



**GROW GOOD FOOD,
COOK GOOD FOOD,
EAT GOOD FOOD.**



Holiday Food - We continued to get funding through the Glasgow City Council Holiday Food programme to ensure that 80 young people were able to get a health meal every day of the school holidays. This has been a tremendous success with our programme being highlighted by GCC as among the highest standards. Trips out to the beach, the zoo and parks ensure that no matter what the background a great summer has happened.

On Bikes

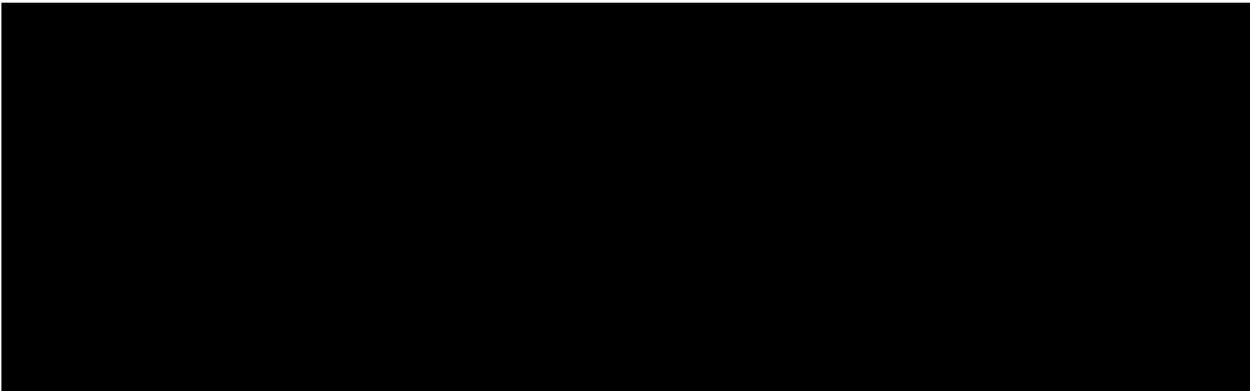
In order to cycle you need three things, a working bike, skills to ride a bike and a safe place to cycle.

At the core of this years work has been providing free bikes. By the end of October 24 we had given out 1581 free bikes since 2021. We continue to ensure that everyone is able to get On Bikes, providing helmets, locks and lights to ensure peoples safety. We have delivered weekly sessions in Blackhill, Smithycroft Secondary, NG Homes with regular sessions at Glasgow Kelvin College. Young people have been learning bike maintenance skills and volunteering with the bike team to build bikes.

St Paul's Youth Forum

Report of the Trustees for the Year Ended 30 September 2024

We have delivered Bikeability the cycling Scotland programme to over 160 children in our community, giving them the confidence to cycle. Flourishing Molendinar, our award winning transport infrastructure programme is now completed all the design stages with commendations on our ability to engage positively with all members of the community. It is now 'shovel ready' awaiting funding from Glasgow City Council and Sustrans.



Our new partnership with Barlinnie Prison, which is on our doorstep, has enabled us to help prisoners rebuild bikes and rebuild their lives. We mentor in the prison once a week and officers support the inmates to repair bikes donated to us. We've been able to get over 500 bikes out to people who could never afford them this year, especially to local primary and secondary schools. This enables more people to be independent. We continue to work with the prison in finding new ways to upskill inmates.

We began our new arms length social enterprise company SPYF On Bikes LTD in April and spent the summer letting people borrow bikes at Golf IT on Hogganfield Loch. Our partnership there has enabled us to provide even more activities at this new site, encouraging people to have fun with golf. We're proud to be the community partner there and have exciting plans to be a centre of excellence for inclusive cycling through our partnership with Vaan Ram bikes.

St Paul's Youth Forum

Report of the Trustees for the Year Ended 30 September 2024

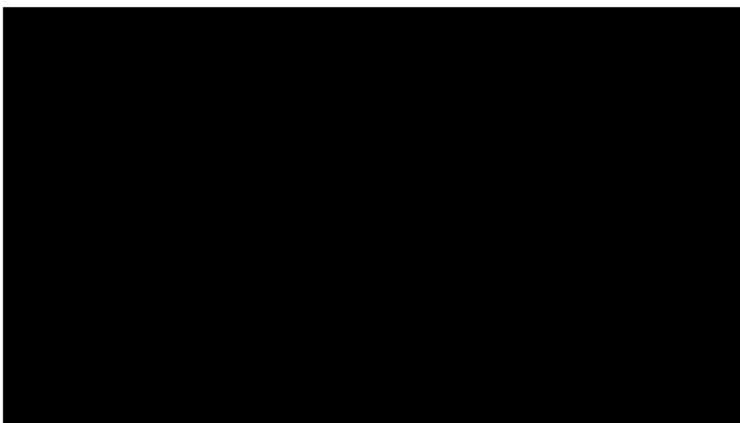
Molendinar Community Centre

Our largest project has been bringing the Molendinar Community Centre back online. With a full year under our management, we have seen huge successes, it is no longer an eyesore/reminder of how little people in this community are cared about, but a vibrant hub of community activity. SPYF have doubled the footfall from when Glasgow Life ran the facility with a training cafe ensuring that everyone has a free bowl of soup and cup of tea.

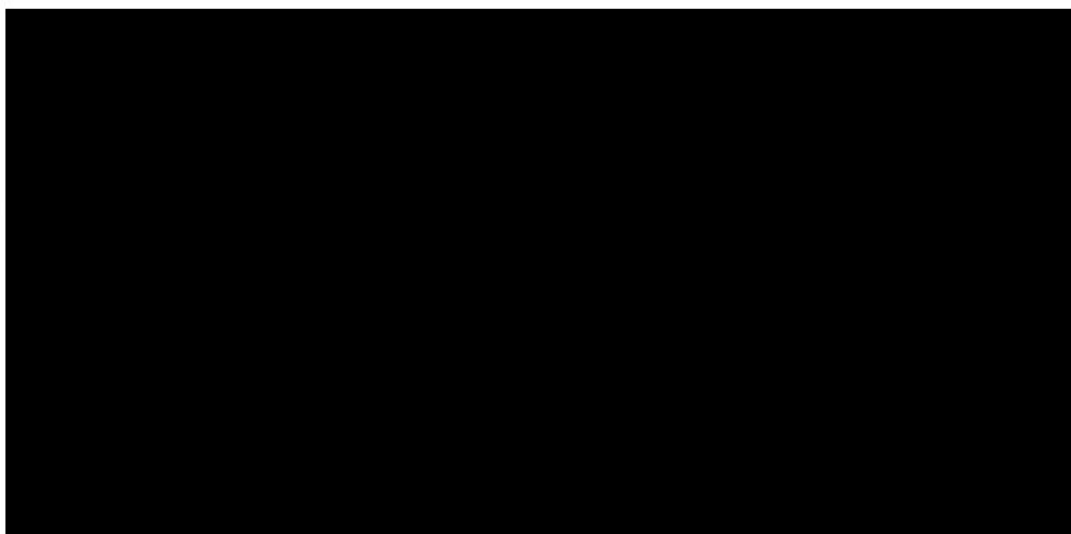


The Community Centre created spaces and activities for all. From advice surgeries with partner agencies including Thenu Housing Association, Social Security Scotland, Recovery Cafe with The Croft, a programme of daily afterschool activities for primary school children, to a weekly veg barra there is something for everyone.

The Community Cafe within the community centre is the only public open gathering space in the community. Over the past year it has served more than 4000 customers.



One of the reasons for the success is local staffing. 100% of the team, from the manager to the cleaner live locally. This brings our overall local staff to 66% ensuring that local people are not only at the heart of decision making, but at the heart of the financial benefits of the employment of the organisation with 17 out of 25 employees living locally.



All of this work ensures that SPYF continues to tackle the worst effects of poverty through its focused provision on Eating, Exercise, Education and Empowerment.

St Paul's Youth Forum

Report of the Trustees for the Year Ended 30 September 2024

FINANCIAL REVIEW

Financial position

The charity generated a net surplus of £15,016 for the year ended 30 September 2024 (2023: surplus of £12,016).

A 30 September 2024, reserves totalled £242,451 (2023: £227,435) of which £178,220 were unrestricted (2023: £136,414).

Reserves policy

At 30 September 2024 the charity held reserves of £242,451, which equates to approximately 3 months of expenditure. The trustees consider the reserve funds will enable us to continue to run the Youth Forum for the forthcoming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a SCIO (Scottish Charitable Incorporated Organisation) set up by a constitution which sets out objectives and the administrative framework within which the charity operates. Its objects are to promote the benefit of young persons and individuals within families resident or working in the City of Glasgow, focused on the parish of St. Paul's Church and its environs without distinction of political, religious, or other opinions by associating the local authority, voluntary organisations and inhabitants in a common effort to advance education and to provide, or assist in the provision of facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving their conditions of life and alleviating the effects of poverty.

Recruitment and appointment of new trustees

All of the project's trustees are appointed or reappointed by the members at our Annual General Meeting, by the members at our Annual General Meeting.

Key management remuneration

In the opinion of the Trustees the key management of the charity comprises the CEO (part time post) and the Depute CEO. Total employer costs relating to these posts in the year were £38,431.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

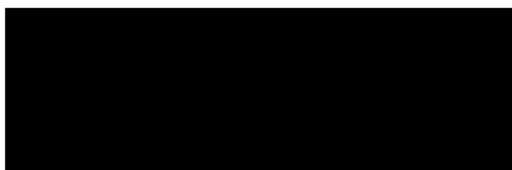
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They 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 order of the board of trustees on 30/6/25 and signed on its behalf by:



Report of the Independent Auditors to the Trustees of St Paul's Youth Forum

Opinion

We have audited the financial statements of St Paul's Youth Forum (the 'charity') for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Report of the Independent Auditors to the Trustees of St Paul's Youth Forum

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the charity and its control environment;
- grants awarded during the year and associated expenditure to reconcile the closing position;
- bank transactions made during the year, reviewing any that appear unusual;
- results of our enquiries of management about their own identification and assessment of the risks and irregularities;
- any matters we identified having reviewed the charity's internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of McLay, McAlister & McGibbon LLP
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
145 St. Vincent Street
Glasgow
G2 5JF

Date:30/6/25.....

St Paul's Youth Forum

**Statement of Financial Activities
for the Year Ended 30 September 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	21,025	681,451	702,476	844,711
Charitable activities	5				
Blackhill's Growing		6,996	-	6,996	1,699
On Bikes		32,490	-	32,490	7,512
General Activities		23,194	-	23,194	55,529
Other trading activities	4	<u>91,158</u>	<u>-</u>	<u>91,158</u>	<u>5,851</u>
Total		<u>174,863</u>	<u>681,451</u>	<u>856,314</u>	<u>915,302</u>
EXPENDITURE ON					
Charitable activities	6				
Blackhill's Growing		-	52,957	52,957	45,532
Bolt FM		-	-	-	9,196
Diversionary		-	8,756	8,756	-
Molendinar Community Centre		-	184,022	184,022	85,064
On Bikes		-	140,090	140,090	190,943
General Activities		<u>150,412</u>	<u>305,061</u>	<u>455,473</u>	<u>572,551</u>
Total		<u>150,412</u>	<u>690,886</u>	<u>841,298</u>	<u>903,286</u>
NET INCOME/(EXPENDITURE)		<u>24,451</u>	<u>(9,435)</u>	<u>15,016</u>	<u>12,016</u>
Transfers between funds	16	<u>17,355</u>	<u>(17,355)</u>	<u>-</u>	<u>-</u>
Net movement in funds		41,806	(26,790)	15,016	12,016
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>136,414</u>	<u>91,021</u>	<u>227,435</u>	<u>215,419</u>
TOTAL FUNDS CARRIED FORWARD		<u>178,220</u>	<u>64,231</u>	<u>242,451</u>	<u>227,435</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in note 11.

The notes on pages 16 to 25 form part of these financial statements

St Paul's Youth Forum

**Balance Sheet
30 September 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	29,909	21,107
CURRENT ASSETS			
Debtors	13	40,184	151,621
Cash at bank		<u>185,759</u>	<u>90,262</u>
		225,943	241,883
CREDITORS			
Amounts falling due within one year	14	(13,401)	(35,555)
NET CURRENT ASSETS		<u>212,542</u>	<u>206,328</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		242,451	227,435
NET ASSETS		<u>242,451</u>	<u>227,435</u>
FUNDS	16		
Unrestricted funds		178,220	136,414
Restricted funds		<u>64,231</u>	<u>91,021</u>
TOTAL FUNDS		<u>242,451</u>	<u>227,435</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/06/25
and were signed on its behalf by:



The notes on pages 16 to 25 form part of these financial statements

St Paul's Youth Forum

**Cash Flow Statement
for the Year Ended 30 September 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>125,100</u>	<u>81,487</u>
Net cash provided by operating activities		<u>125,100</u>	<u>81,487</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(29,603)</u>	<u>(17,878)</u>
Net cash used in investing activities		<u>(29,603)</u>	<u>(17,878)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		95,497	63,609
Cash and cash equivalents at the beginning of the reporting period		<u>90,262</u>	<u>26,653</u>
Cash and cash equivalents at the end of the reporting period		<u>185,759</u>	<u>90,262</u>

The notes on pages 16 to 25 form part of these financial statements

St Paul's Youth Forum

Notes to the Cash Flow Statement
for the Year Ended 30 September 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	15,016	12,016
Adjustments for:		
Depreciation charges	20,801	12,166
Decrease in debtors	111,437	59,496
Decrease in creditors	<u>(22,154)</u>	<u>(2,191)</u>
Net cash provided by operations	<u>125,100</u>	<u>81,487</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/10/23 £	Cash flow £	At 30/9/24 £
Net cash			
Cash at bank	<u>90,262</u>	<u>95,497</u>	<u>185,759</u>
	<u>90,262</u>	<u>95,497</u>	<u>185,759</u>
Total	<u>90,262</u>	<u>95,497</u>	<u>185,759</u>

The notes on pages 16 to 25 form part of these financial statements

St Paul's Youth Forum

Notes to the Financial Statements for the Year Ended 30 September 2024

1. GENERAL INFORMATION

St Paul's Youth Forum ("the charity") is Scottish charitable incorporated organisation governed by its constitution. It was registered as a charity in Scotland (registered number SC042570) on 08 Sept 2011. Its registered address is 30 Langdale Street, Provanmill, Glasgow, G33 1DL.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS102) ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Income

Income is recognised once the charity has entitlement to the income. It is probable that the income will be received and the amount can be measured reliably. Where there are conditions that any funding should be recognised in a subsequent account period and an adjustment will be made.

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when received.

Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories.

Governance costs of the charity relate to the costs of running the charity such as accounting and other statutory requirements.

Tangible fixed assets

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

Plant and machinery	- 50% on cost
Motor vehicles	- 25% on cost

Taxation

St Paul's Youth Forum is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

2. ACCOUNTING POLICIES - continued

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.

Going concern

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Redundancy

Redundancy costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet at the point the charity is demonstrably committed to it.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	9,585	4,240
Grants	<u>692,891</u>	<u>840,471</u>
	<u>702,476</u>	<u>844,711</u>

St Paul's Youth Forum

Notes to the Financial Statements - continued for the Year Ended 30 September 2024

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024 £	2023 £
Arnold Clark	-	1,000
BBC Children in Need	-	9,196
CCG Scotland	-	500
Corra Foundation	-	5,250
Cycling Scotland	-	86,789
Early Years Scotland	-	150
GCC - Area Partnership	22,015	6,750
GCC - Blackhill Improving Lives	-	77,013
GCC - Blackhill's Thriving	154,911	18,172
GCC - Children's Holiday Food Programme	37,176	37,176
GCC - Let's Grow Together	-	2,743
GCC - Nurturing Young Women	-	9,554
GCC - Smarter Choices, Smarter Places	35,000	23,532
Paths for All	95,448	42,836
Rank Foundation	26,901	500
Scottish Children's Lottery Trust	-	6,395
Scottish Government - Equality Cycles	-	346,491
Scottish Government - Inspiring Communities	-	19,909
Scottish Government - Investing in Communities	48,264	25,123
UK Govt - Levelling Up Molendinar	161,522	121,142
Volunteering Matters	-	250
Cycling UK	4,000	-
GCC - Flourishing Molendinar Behaviour change activities	50,000	-
GCC - Vacant Land Fund	32,383	-
GCC - Road School Consultations	3,356	-
GCVS Wellbeing Fund	9,940	-
Glasgow Community Power Benefit Grant Income	1,250	-
Hububb Foundation	2,535	-
John Lewis Foundation	2,750	-
Youthlink	4,690	-
Thenue Housing	500	-
Glasgow Children's Holiday Fund	250	-
	<u>692,891</u>	<u>840,471</u>

4. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Bike Shop Income	14,719	-
Cafe Income	21,938	-
Centre Hall Lets	38,713	5,851
Sales	<u>15,788</u>	<u>-</u>
	<u>91,158</u>	<u>5,851</u>

St Paul's Youth Forum

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Veg Barra	6,996	1,699
NG Homes	32,490	7,512
Erasmus	13,396	40,421
Other Activity	1,944	-
St Philomena's Primary	-	11,520
Glasgow Community Food Network	<u>7,854</u>	<u>3,588</u>
	<u>62,680</u>	<u>64,740</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Blackhill's Growing	52,957	-	52,957
Diversionsary	8,756	-	8,756
Molendinar Community Centre	184,022	-	184,022
On Bikes	140,090	-	140,090
General Activities	<u>443,773</u>	<u>11,700</u>	<u>455,473</u>
	<u>829,598</u>	<u>11,700</u>	<u>841,298</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	553,127	459,705
Staff Training	3,678	103
Recruitment	1,180	230
Redundancy	-	5,250
Bank Charges	39	83
Equipment	1,646	624
Insurance	1,397	1,337
Internet & Telephone	2,671	2,137
Legal & Professional Fees	3,683	1,940
Membership Fees	158	367
Miscellaneous	8,342	4,155
Payroll Fees	1,783	1,976
Postage, Printing & Stationery	589	686
Rent	15,860	16,650
Travel	1,387	2,198
Project Costs	205,670	378,419
Charitable Donations	2,685	-
Software Subscriptions	3,266	-
Vehicle Costs	1,636	-
Depreciation	<u>20,801</u>	<u>12,166</u>
	<u>829,598</u>	<u>888,026</u>

St Paul's Youth Forum

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

8. SUPPORT COSTS

	2024	2023
	£	£
Accountancy Fees	4,500	7,460
Audit Fees	<u>7,200</u>	<u>7,800</u>
	<u>11,700</u>	<u>15,260</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	495,523	410,278
Social security costs	34,658	27,252
Other pension costs	<u>22,946</u>	<u>22,175</u>
	<u>553,127</u>	<u>459,705</u>

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

	2024	2023
Staff Team	<u>25</u>	<u>23</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,640	839,071	844,711
Charitable activities			
Blackhill's Growing	1,699	-	1,699
On Bikes	7,512	-	7,512
General Activities	55,529	-	55,529
Other trading activities	<u>5,851</u>	<u>-</u>	<u>5,851</u>
Total	<u>76,231</u>	<u>839,071</u>	<u>915,302</u>

St Paul's Youth Forum

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	fund £	funds £	funds £
Charitable activities			
Blackhill's Growing	-	45,532	45,532
Bolt FM	-	9,196	9,196
Molendinar Community Centre	-	85,064	85,064
On Bikes	-	190,943	190,943
General Activities	<u>51,584</u>	<u>520,967</u>	<u>572,551</u>
Total	<u>51,584</u>	<u>851,702</u>	<u>903,286</u>
 NET INCOME/(EXPENDITURE)	 24,647	 (12,631)	 12,016
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>111,767</u>	<u>103,652</u>	<u>215,419</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>136,414</u>	 <u>91,021</u>	 <u>227,435</u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 October 2023	9,000	48,667	57,667
Additions	<u>29,603</u>	<u>-</u>	<u>29,603</u>
At 30 September 2024	<u>38,603</u>	<u>48,667</u>	<u>87,270</u>
DEPRECIATION			
At 1 October 2023	9,000	27,560	36,560
Charge for year	<u>8,634</u>	<u>12,167</u>	<u>20,801</u>
At 30 September 2024	<u>17,634</u>	<u>39,727</u>	<u>57,361</u>
NET BOOK VALUE			
At 30 September 2024	<u>20,969</u>	<u>8,940</u>	<u>29,909</u>
At 30 September 2023	<u>-</u>	<u>21,107</u>	<u>21,107</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	1,800	756
SPYF On Bikes	12,252	-
Grant Debtors	23,840	146,265
Prepayments & Accrued Income	<u>2,292</u>	<u>4,600</u>
	<u>40,184</u>	<u>151,621</u>

St Paul's Youth Forum

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	847
Deferred Income	3,001	-
Accrued expenses	<u>10,400</u>	<u>34,708</u>
	<u>13,401</u>	<u>35,555</u>

Deferred Income comprises Hall Lets invoices issued prior to 30 September 2024 for which the booking took place after year end.

	2024 £	2023 £
At 1 October	-	-
Deferred in year	3,001	-
Released in year	<u>-</u>	<u>-</u>
At 30 September	<u>3,001</u>	<u>-</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	2	29,907	29,909	21,107
Current assets	190,119	35,824	225,943	241,883
Current liabilities	<u>(11,901)</u>	<u>(1,500)</u>	<u>(13,401)</u>	<u>(35,555)</u>
	<u>178,220</u>	<u>64,231</u>	<u>242,451</u>	<u>227,435</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	7,698	13,409	21,107	15,395
Net Current assets	<u>128,716</u>	<u>77,612</u>	<u>206,328</u>	<u>237,770</u>
	<u>136,414</u>	<u>91,021</u>	<u>227,435</u>	<u>215,419</u>

St Paul's Youth Forum

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

16. MOVEMENT IN FUNDS

	At 1/10/23 £	Net movement in funds £	Transfers between funds £	At 30/9/24 £
Unrestricted funds				
General fund	136,414	24,451	17,355	178,220
Restricted funds				
Muddy Feet	5,330	(5,330)	-	-
Scottish Government - Investing in Communities	-	23,840	-	23,840
Other Grants - Blackhill Growing	-	734	-	734
Rank Foundation - Blackhill Growing	-	8,749	-	8,749
Together for a Change	4,066	(4,066)	-	-
Glasgow City Council	-	29,780	(7,811)	21,969
Molendinar Community Centre	22,500	(22,500)	-	-
Scottish Government Equality Cycles	13,409	(4,470)	-	8,939
Cycling Scotland	45,716	(45,716)	-	-
Paths for All	-	9,544	(9,544)	-
	<u>91,021</u>	<u>(9,435)</u>	<u>(17,355)</u>	<u>64,231</u>
TOTAL FUNDS	<u>227,435</u>	<u>15,016</u>	<u>-</u>	<u>242,451</u>

The transfers shown above represent management fees retained from restricted grant funding during the year.

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,863	(150,412)	24,451
Restricted funds			
Muddy Feet	-	(5,330)	(5,330)
Scottish Government - Investing in Communities	48,264	(24,424)	23,840
Other Grants - Blackhill Growing	5,785	(5,051)	734
Rank Foundation - Blackhill Growing	26,901	(18,152)	8,749
Together for a Change	4,690	(8,756)	(4,066)
Glasgow City Council	334,841	(305,061)	29,780
Molendinar Community Centre	161,522	(184,022)	(22,500)
Scottish Government Equality Cycles	-	(4,470)	(4,470)
Cycling Scotland	-	(45,716)	(45,716)
Paths for All	95,448	(85,904)	9,544
Cycling UK	4,000	(4,000)	-
	<u>681,451</u>	<u>(690,886)</u>	<u>(9,435)</u>
TOTAL FUNDS	<u>856,314</u>	<u>(841,298)</u>	<u>15,016</u>

St Paul's Youth Forum

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
Unrestricted funds			
General fund	111,767	24,647	136,414
Restricted funds			
Muddy Feet	-	5,330	5,330
Other Grants - Blackhill Growing	3,000	(3,000)	-
Together for a Change	16,000	(11,934)	4,066
Glasgow City Council	8,000	(8,000)	-
Molendinar Community Centre	-	22,500	22,500
Scottish Government Equality Cycles	56,452	(43,043)	13,409
Cycling Scotland	-	45,716	45,716
Rank Foundation - On Bikes	17,500	(17,500)	-
Sustrans	2,700	(2,700)	-
	<u>103,652</u>	<u>(12,631)</u>	<u>91,021</u>
TOTAL FUNDS	<u>215,419</u>	<u>12,016</u>	<u>227,435</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,231	(51,584)	24,647
Restricted funds			
Muddy Feet	6,395	(1,065)	5,330
Scottish Government - Investing in Communities	45,032	(45,032)	-
Household Hardship	5,250	(5,250)	-
Other Grants - Blackhill Growing	500	(3,500)	(3,000)
Rank Foundation - Blackhill Growing	500	(500)	-
BBC Children in Need	9,196	(9,196)	-
Together for a Change	-	(11,934)	(11,934)
Glasgow City Council	174,940	(182,940)	(8,000)
Molendinar Community Centre	121,142	(98,642)	22,500
Scottish Government Equality Cycles	346,491	(389,534)	(43,043)
Cycling Scotland	86,789	(41,073)	45,716
Paths for All	42,836	(42,836)	-
Rank Foundation - On Bikes	-	(17,500)	(17,500)
Sustrans	-	(2,700)	(2,700)
	<u>839,071</u>	<u>(851,702)</u>	<u>(12,631)</u>
TOTAL FUNDS	<u>915,302</u>	<u>(903,286)</u>	<u>12,016</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

18. PURPOSES OF FUNDS

Unrestricted Funds are for general use of the charity on furthering its charitable aims and activities.

Restricted Funds are for specific projects:

Muddy Feet – Funding from Scottish Children's Lottery fund to run outdoor play sessions for children.

Scottish Government Investing in Communities – Funding received for staff and overhead costs related to the Blackhill's Growing and eating programme.

Other Grants – Blackhill Growing – this fund represents various small grants which have been received to cover project costs associated with the Blackhill's Growing Project.

Rank Foundation - Blackhill Growing – funding received from the Time to Shine leadership programme to employ a T2S Leader.

Together for a Change funding from the Church of Scotland – funding to support the cost of delivery diversionary project activities.

Glasgow City Council awarded a range of grants throughout the year, including Area Partnership funding for resources and equipment, Children's Holiday Food Programme funding for Blackhill's growing and eating activities for children, income from the Glasgow Communities fund for overhead and staff costs, and funding from the Vacant land Fund for the purchase and installation of polytunnels. In addition a grant of £1,000 was held at year end for the costs of the Bolt residential weekend to take place next year.

Molendinar Community Centre – funding from the UK government's levelling up programme to cover costs of operating the community centre, primarily staff and overhead costs.

Scottish Government Equality Cycles – this represents the book value of a van purchased using Scottish government restricted funding.

Paths for All – funding for staffing and material costs relating to the SPYF On Bikes programme.

Cycling Scotland – funding from the Access to Bikes, Parking and Storage Fund for the cost of delivering the bikeability programme.

Funding from the Cycle Access fund to provide free repair and maintenance work through the SPYF On Bikes programme activity.