

Report of the Directors and
Unaudited Financial Statements
for the Year Ended 5 April 2025
for
Street Level

Charity Number – SC022006

Company Number – SC178185

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for the Year Ended 5 April 2025

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Street Level

Company Information
for the Year Ended 5 April 2025

DIRECTORS:



SECRETARY:

REGISTERED OFFICE: Kirkton Church Office
7 Station Road
Carluke
Lanarkshire
ML8 5AA

REGISTERED NUMBER: SC178185 (Scotland)

CHARITY NUMBER: SC022006 (Scotland)

ACCOUNTANTS: MRA Business Services Limited
Chartered Accountants
2 & 6 Wellgatehead
Lanark
Lanarkshire
ML11 9AA

Street Level

Report of the Directors for the Year Ended 5 April 2025

The directors present their report with the financial statements of the company for the year ended 5 April 2025.

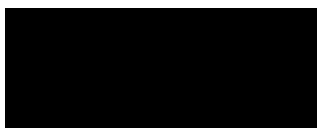
PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was the encouragement of the young people of Carluke and the surrounding areas in their own spiritual development, in the formation of positive attitudes to themselves and others and in assisting them in making responsible life choices.

Street Level is a company limited by guarantee and registered as a Scottish Charity under reference SC022006. Its tax reference number is CR45385. It operates a youth and families centre at 37 Stewart Street, Carluke in conjunction with South Lanarkshire Council.

DIRECTORS

The directors shown below have held office during the period from 6 April 2024 to the date of this report.



RESULTS

The net deficit for the year was £(438) (2024 deficit £(4,259)). The closing reserves were £195,497 (2024 - £195,935) of which £89,262 are restricted reserves.

DEVELOPMENTS, ACTIVITIES & ACHIEVEMENTS

The Street Level Centre

The project is based at its premises in Carluke and works in partnership with South Lanarkshire Council's Youth, Family and Community Learning Service to provide a wide range of services to young people, including support networks to groups of vulnerable young people. Ordinarily, the centre is open six days a week where it provides a number of services including issue-based group work and social drop-in sessions with food and drink to supplement nutritional needs.

Youth Work

The full-time Project Leader continues to work alongside youth workers employed by South Lanarkshire Council and volunteers. During the course of the year, two sessional workers were recruited one of whom is a specialist in outdoor education. The other sessional staff member supports the continued high number of young people attending the transitional sessions that link primary to secondary education.

Notable Achievements

Regular monthly liaison meetings between the management teams of Street Level and South Lanarkshire Council's Youth Family and Community Learning service have continued to develop, ensuring that the two organisations work closely in partnership. Work on fabric repairs to the youth centre continued.

The addition of outdoor education expertise to the Street Level team has allowed the project to incorporate partnership working with selected young people and staff from Carluke High School. This work is highly regarded by the young people, school staff and the wider community.

FUTURE STRATEGY

Core funding is ring-fenced to contribute towards facility and salary costs. Increased grants and cash donations are being sought to supplement core costs and to fund the increased levels of activity being undertaken.

RESERVES POLICY

The Board have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between nine and twelve months of the resources expended (excluding those apportioned to restricted projects which are funded by those projects) which equates to ~£50,000.

INVESTMENT POLICY

The Board has considered the most appropriate policy for investing funds and has found that a mix of current and interest bearing investment accounts meets its requirements.

RISK REVIEW

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and service developments to ensure consistent quality of delivery for all operational aspects of the charitable company.

RESPONSIBILITIES OF THE BOARD

Company law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

.....
[Redacted] Chairman

Date: 16th September 2025

Street LevelStatement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 5 April 2025

| | | Year Ended 5.4.25 | | Year Ended |
|--|------|-------------------|-----------------|-------------|
| | Note | Unrestricted £ | Restricted £ | 5.4.24 £ |
| Income from charitable activities | | | | |
| South Lanarkshire Council | | 9,000 | | 12,250 |
| Churches Community Shop | | 20,000 | | 20,000 |
| Regular Donations (Gift Aid) | | 8,280 | | 7,929 |
| Grants received | | 0 | 3,072 | 2,817 |
| Donations from religious organisations | | 1,132 | | 998 |
| Other donations | | 9,202 | | 194 |
| Fundraising | | 0 | | 0 |
| Interest received | | 3,860 | | 2,339 |
| | | 51,474 | 3,072 | 46,527 |
| Expenditure on charitable activities | | | | |
| Rent, rates & insurance | | 1,293 | | 1,488 |
| Light & heat | | 6,899 | | 9,155 |
| Wages | 3 | 32,938 | 945 | 29,759 |
| Telephone | | 1,733 | | 1,919 |
| Post, stationery & IT costs | | 422 | | 510 |
| Repairs & renewals | | 2,850 | | 3,828 |
| Cleaning services | | 538 | | 538 |
| Sundry expenses | | 108 | | 195 |
| Accountancy & professional fees | | 1,168 | | 1,176 |
| Training & recruitment costs | | 0 | | 0 |
| Fixtures & fittings depreciation | 6 | 44 | | 45 |
| Grant repaid | | 0 | | 0 |
| Youth activities | | 3,594 | 2,452 | 2,173 |
| | | 51,587 | 3,397 | 50,786 |
| Net income/(expenditure) for the year | | (113) | (325) | (4,259) |
| Transfers between funds | | 0 | 0 | 0 |
| Total funds brought forward | 8 | 106,348 | 89,587 | 200,194 |
| Total funds carried forward | 8 | 106,235 | 89,262 | 195,935 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Street Level

Balance Sheet
5 April 2025

| | Notes | 5.4.25 £ | 5.4.24 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 87,044 | 87,088 |
| CURRENT ASSETS | | | |
| Debtors | 7 | 4,838 | 3,193 |
| Cash in hand at bank | | 105,956 | 107,234 |
| | | 110,794 | 110,427 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | 2,341 | 1,580 |
| NET CURRENT ASSETS | | 108,453 | 108,847 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 195,497 | 195,935 |
| THE FUNDS OF THE CHARITY | | | |
| Restricted funds | 9 | 89,262 | 89,587 |
| Unrestricted funds | 9 | 106,235 | 106,348 |
| | | <u>195,497</u> | <u>195,935</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its net incoming or outgoing resources for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 16th September 2025 and were signed on its behalf by:

.....
[REDACTED] - Director

.....
[REDACTED] - Director

The notes on pages 8 to 10 form part of these financial statements

1. STATUTORY INFORMATION

Street Level is a charitable private company limited by guarantee and registered in Scotland. The company's charity number, registered number and registered office can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Significant judgements and estimates

In preparing these financial statements, management have not been required to make significant judgements or estimates outwith the stated accounting policies.

Changes in accounting policies

The transition to FRS 102 has resulted in a small number of changes in the accounting policies to those used previously however, this has no impact on opening equity and profit for the comparative period.

Incoming resources

Incoming resources are included in the accounts on an accruals basis.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any value added tax, which cannot be recovered.

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 | - not provided |
| Fixtures and fittings | - 15% on reducing balance |
| Computer equipment | - 25% on cost |

3. STAFF COSTS

| | 5.4.25 | 5.4.24 |
|--------------------|--------|--------|
| | £ | £ |
| Wages and salaries | 33,883 | 29,759 |

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

| | 5.4.25 | 5.4.24 |
|--------------------|--------|--------|
| Wages and salaries | 3 | 1 |

4. NET INCOME/(EXPENDITURE) FOR THE YEAR

The operating surplus is stated after charging:

| | 5.4.25 | 5.4.24 |
|--|--------|--------|
| | £ | £ |
| Depreciation – owned assets | 44 | 45 |
| Directors' remuneration and other benefits etc | - | - |

5. TAXATION

The company is entitled to exemption from tax under Section 505 Income & Corporation Taxes Act 1988, being established for charitable purposes. The HMRC reference number is CR45385.

6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures & fittings £ | Computer equipment £ | Totals £ |
|-----------------------|---------------------------|-----------------------------|----------------------------|-------------|
| COST | | | | |
| At April 2024 | 91,534 | 5,592 | 2,105 | 99,231 |
| Additions | 0 | 0 | 0 | 0 |
| At April 2025 | 91,535 | 5,592 | 2,105 | 99,231 |
| DEPRECIATION | | | | |
| At 6 April 2024 | 4,534 | 5,504 | 2,105 | 12,143 |
| Charge for year | - | 44 | 0 | 44 |
| At 5 April 2025 | 4,534 | 5,548 | 2,105 | 12,387 |
| NET BOOK VALUE | | | | |
| At 5 April 2025 | 87,000 | 44 | 0 | 87,044 |
| At 5 April 2024 | 87,000 | 88 | 0 | 87,088 |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 5.4.25 | 5.4.24 |
|--------------------------------|--------|--------|
| | £ | £ |
| Prepayments and accrued income | 4,838 | 3,193 |
| | 4,838 | 3,193 |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 5.4.25 | 5.4.24 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Taxation and social security | 463 | 457 |
| Accruals | 1,878 | 1,123 |
| | <u>2,341</u> | <u>1,580</u> |

9. THE FUNDS OF THE CHARITY

| | At | Incoming | Outgoing | Transfers | At |
|-------------------------|---------|-----------|-----------|-----------|---------|
| | 6.4.24 | Resources | Resources | Between | 5.4.25 |
| | £ | £ | £ | Funds | £ |
| | | | | (£) | |
| Unrestricted funds | 106,348 | 51,474 | (51,587) | (0) | 106,235 |
| <u>Restricted funds</u> | | | | | |
| Property | 87,000 | | | | 87,000 |
| Loaningdale Grant | 1,496 | | (1,281) | | 215 |
| Co op Grant | 820 | 1,126 | (902) | | 1,044 |
| Community Council Grant | 271 | 0 | (268) | | 3 |
| Groundwork UK | | 1,000 | | | 1,000 |
| SLC | 945 | | (945) | | 0 |

Unrestricted funds includes a designated music fund of £210.

10. STANDARD SECURITY

A standard security over the subject at 37 Stewart Street, Carluke has been granted in favour of South Lanarkshire Council (dated 3 September 2001).

11. CAPITAL COMMITMENTS

There are no capital commitments at the Balance Sheet date.

12. CONTINGENT LIABILITIES

There are no contingent liabilities at the Balance Sheet date.

Independent Examiner's Report to the Directors/trustees of Street Level

I report on the accounts of the company for the year ended 5 April 2025, which are set out on pages 4 to 8.

Respective responsibilities of directors/trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1)(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 independent examiner's statement

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 seeks explanations from the 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 the course of my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the 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 comply with Regulation 8 of the 2006 Accounts RegulationsHave 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.


MRA Business Services Limited
Chartered Accountants
2 & 6 Wellgatehead
Lanark
Lanarkshire
ML11 9AA

Date: 19th September 2025

This page does not form part of the statutory financial statements