

Charity registration number SC006872 (Scotland)

YOUTH 1ST SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

YOUTH 1ST SCIO

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YOUTH 1ST SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements 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 financial statements and comply with the charity's governing document, 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)" (effective 1 January 2019).

Objectives and activities

Mission

We will support and empower youth workers, volunteers and organisations in Fife, leading to strong and resilient community-based youth work, which in turn improves the life experiences and opportunities of young people.

Values

Innovation – We believe in offering bold, creative, resilient services that encourage new thinking and respond to new challenges.

Releasing potential – We are committed to enabling our staff, volunteers, groups and their young people to reach their full potential.

Integrity – We care about the services and support we offer and commit to delivering this in a way that is responsible, reliable, honest and trustworthy.

Fun – We love what we do and promote a safe and informal environment where young people and their workers can relax and have fun with a purpose.

Strategic Ambitions

The aims and objectives of the organisation are set out in the constitution and the 5-year Strategic Plan. There are four key Strategic Ambitions. These are as follows:

Ambition 1: Nurture a growing membership that delivers high quality community-based youth work.

Ambition 2: Champion a resilient and confident Voluntary Youth Work Sector.

Ambition 3: Drive innovation to meet the changing and emerging needs of youth work in Fife.

Ambition 4: Encourage community-based youth work to have an ethos of positive health and wellbeing.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

In striving to achieve the Aims, Youth 1st will endeavour to -

- Unite by membership youth clubs, groups and organisations in Fife, who share a desire to achieve the Aims.
- Assemble people who are willing and able to further the Aims.
- Provide support, training and networking opportunities for youth workers and volunteers.
- Actively promote and support member participation within youth clubs, groups and organisations and Youth 1st.
- Represent the interests of member groups and voluntary youth organisations.
- Provide information and advice services.
- Advise, support and assist setting up of new youth clubs, groups and organisations.
- Organise relevant training courses to enable and equip people to work with and for young people.
- Organise relevant training courses and events for young people.
- Monitor developments in youth work locally, nationally and internationally and undertake relevant experimental and creative work.
- Whenever and wherever relevant, liaise, co-operate, collaborate and work with appropriate statutory authorities, voluntary organisations and other charitable bodies.
- Raise funds to further the objectives and any other relevant purposes as deemed charitable by law.
- In attempting to achieve the above, Youth 1st will be non-discriminatory in politics, religion or origin and will actively pursue an equal opportunities policy.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Youth 1st operates under a detailed five-year Strategic Plan (see above for Strategic Aims), supported by rolling staff work plans to ensure effective delivery of its objectives.

A core element of the Charity's work is its support to member groups, particularly those that are volunteer-led. Staff maintain regular contact with clubs and groups through visits and online engagement. Priority support is given to groups run entirely by volunteers, as the Board and staff recognise these organisations have the greatest need for assistance. During the reporting period, the Network Support Team recorded **470** visits or online contacts with member groups, alongside an average of at least **151** weekly phone calls or emails.

These interactions aim to keep youth workers and young people informed about upcoming events, activities and training opportunities, while also promoting good practice in youth work. The Charity provides practical support with risk assessments, governance and policy development, and plays an important role in assisting communities to establish new youth groups.

A highly valued service offered by the Charity is support with Protecting Vulnerable Groups (PVG) Scheme applications. This service is provided free of charge to volunteers. During the year, the Charity processed **221** PVG Scheme applications, supporting **48%** of its member groups.

The Charity's website continues to be developed as an accessible resource for members, youth workers and the wider public. Social media engagement also remains strong, with the Youth 1st Facebook page reaching **2,587 followers**. The staff team continues to enhance communication through these channels.

Youth 1st is committed to providing enjoyable and meaningful activities that support young people in developing the skills, confidence and attitudes needed to become fulfilled adults and active citizens. During the reporting period, the Charity delivered a range of training programmes, events and activities for its members and the wider community.

The Charity also celebrated achievements across its network at the 84th Annual General Meeting, which included the Annual Youth Work Awards. A total of **13** awards were presented to youth workers, volunteers, young people and member groups. This included a special award recognising the 50th anniversary of one of its member organisations.

The Charity continues to develop forward-thinking youth work activities and engagement projects that promote the health and wellbeing of young people. Key initiatives include:

- **B:activ** - This health, wellbeing and physical activity project remains the Charity's flagship programme and is now embedded as a core component of its overall delivery.
- **Climate Action Engagement** - The Charity continues to secure funding to deliver youth engagement workshops and activities focused on climate action. This work is undertaken as part of the Climate Action Fife partnership project, led by Greener Kirkcaldy.
- **Youth Local Action Group (YLAG)** - In partnership with the Local Action Group in Fife, the Charity has developed the Youth Local Action Group initiative. Youth Action Fife supports young people in rural areas to have a voice and to influence positive change within their communities.
- **Kitbag Project** - The Charity has worked in partnership with the International Futures Forum to promote the use of the 'Kitbag', supporting both youth workers and young people across Fife.
- **B:connected** - Funding was secured to pilot the B:connected project, which provides targeted training and support to youth workers, with a particular focus on managers and leaders within youth organisations.
- **Voluntary Youth Network** - The Charity continues to develop and strengthen the Voluntary Youth Network, facilitating the sharing of information, opportunities and events across Fife. During the reporting period, over 250 bulletins were distributed to approximately 750 recipients. The network includes Youth 1st members, youth groups, uniformed organisations, and partner agencies such as Fife Council and NHS Fife.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Programme of Events

During the reporting period, Youth 1st delivered a wide-ranging programme of support, training and activities, including:

- **Member Group Support** - Ongoing and tailored support to member groups, including governance, programme planning and evaluation, PVG support, and youth work activity delivery.
- **Voluntary Youth Network (VYN)** - Regular bulletins were distributed covering news, recruitment opportunities, funding, training and events, ensuring members remain informed and connected.
- **Training Programme** - A comprehensive youth work training programme was delivered, including: Arts and Crafts; Autism Awareness (Levels 1 and 2); Body Image and Young People; Child Protection Awareness; Child Protection Officer Training; Decider Skills; Emergency First Aid and First Aid Awareness; Hi5 and Dynamic Youth Awards; Introduction to Kitbag; Introduction to Youth Work Outcomes; Managing Behaviour that is Challenging; Managing Stress and Self Care; Menopause in the Workplace; Sexual Health and Young People; Staff Wellbeing for Managers; What's the Harm; and Youth Participation.
- **'On the Job' Training** - Youth workers and volunteers were provided with opportunities to participate in live youth work sessions to build practical experience and enhance their skills.
- **Accredited Training Pathway** - Delivery of accredited youth work qualifications, including PDA in Youth Work (SCQF Level 6) and Ready for Youth Work (SCQF Level 3).
- **Youth Work Delivery** - The Youth Work team delivered a broad range of sessions, including Arts and Crafts, Awards support, B:activ sessions, Climate Workshops, Games, Outdoor Youth Work, Roadshows, Sports Tasters, STEM activities, Team Building and Transition support. This included delivery of B:activ award courses and work linked to partnership projects such as No One Left Behind and Climate Action Fife.
- **B:activ Project** - Delivered a variety of sessions aimed at increasing physical activity levels among young people. The team also developed awards, including the B: a Leader Award and B: a Climate Champion Award.
- **Climate Action Youth Engagement** - The Youth Work team delivered climate-themed events and educational sessions to young people in local groups, schools and colleges across Fife.
- **Youth Local Action Group (YLAG)** - Continued development of Youth Action Fife, empowering young people in rural areas to identify issues and implement improvements for their communities.
- **B:connected Project** - Development of a training and support package for youth workers, volunteers, and organisational leaders and managers.
- **Networking and Events** - Delivery and participation in key events, including the 83rd Annual General Meeting, Youth Work Awards, Youth Action Fife Celebration Event, VYN events, and other networking and promotional activities.

Youth 1st relies heavily on volunteers to support the delivery of its programmes. Volunteers receive appropriate induction and training relevant to their roles and are supported and supervised by staff. All staff and volunteers working directly with young people are members of the PVG Scheme, which is accessible through Youth 1st.

Volunteering

Volunteering continues to make a significant contribution to the work and impact of Youth 1st. During the reporting period, a total of **2,089** voluntary hours were contributed by volunteers, staff and event participants. Of these, **793** hours were provided directly by Board Members, staff and volunteers within Youth 1st.

This represents a substantial contribution, with the total estimated value of these hours calculated at approximately **£28,097**.

In addition, member groups reported a total of 826 volunteers supporting youth work activities across Fife. Based on an estimated contribution of 3 hours per week during school term time (39 weeks), the value of this volunteering to the community is estimated at **£1,299,835**, based on the current living wage. These figures highlight the vital role volunteers play in sustaining and enhancing youth work provision across Fife.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Evidence of the successful delivery of our principal aims is demonstrated through participant evaluations and feedback collected at the conclusion of activities and training programmes. These evaluations consistently highlight positive outcomes and areas of development for participants.

In addition, participants are encouraged to take on active roles that demonstrate their learning and confidence. For example, individuals from our training programmes were invited to deliver the Vote of Thanks and share testimonials at the Annual General Meeting, showcasing their personal development and engagement.

During the reporting period:

- **3,871 individuals** participated in Youth 1st programmes and activities.
- **81%** of participants were young people, with the remaining **19%** being youth workers and/or volunteers.

Training and Events for Youth Workers:

- **453 youth workers, volunteers and leaders** participated in the youth work training programme.
- **9 participants** undertook the PDA in Youth Work (SCQF Level 6).
- **10 participants** successfully completed the Ready for Youth Work (SCQF Level 3).
- **208 youth workers, volunteers and supporters** attended networking events and seminars, including VYN events, the Annual General Meeting and other promotional activities.
- **36%** of youth workers who engaged in the programme were volunteers.
- **13 Youth Work Awards** were presented at the Annual General Meeting as part of the annual Youth Work Awards celebration.

Youth Work Activities, Awards and Training:

- The Youth Work team delivered **193 sessions** reaching **3,140 young people**.
- Age breakdown of participants: **54%** aged 5–11 years, **34%** aged 12–15 years and **13%** aged 16+.
- **88 young people** were involved as young volunteers.

Activities offered to young people included:

- Games, sports tasters, B:activ sessions, arts and crafts, and STEM activities
- Delivery of awards programmes including: B: a Leader Award, Wellbeing Award and B: a Sports Leader Award. **11 young people** participated in these awards
- Climate-themed workshops, talks and events
- Introductory youth work training sessions
- Residential experiences
- Focus group meetings

In addition:

- **10 member groups** received support to deliver awards such as Hi5 and Dynamic Youth Awards.
- **27 young people** were directly supported through awards participation within our programmes.
- **202 young people** from our member groups achieved either a Hi5 or Dynamic Youth Award.
- **2 young people** achieved the Silver Youth Achievement Award.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Financial review

The charity held funds at 31st March 2026 amounting to £64,770 (2025 - £68,523). The balance on the restricted funds at 31 March 2026 was £12,270 (2025 - £21,117). The remaining balance of £52,500 (2025 - £47,406) was unrestricted funds, including £30,000 of designated funds.

Principal Funding Sources

The Charity's principal source of core funding is Fife Council. A three-year grant for the period 2024–2027 has been approved, covering staff salaries, administration, insurance and other core costs. This funding demonstrates Fife Council's confidence in the Charity's work with young people, youth workers and youth organisations across Fife.

The Service Level Agreement between the Charity and Fife Council is subject to regular review, and the Charity is required to complete an annual monitoring and evaluation process.

During the year, Fife Council approved a cost-of-living increase of approximately 3%. Fife Council remains the Charity's largest funder, and the organisation continues to work closely with the Council to develop services that complement local provision.

Other Funding Sources

The Charity has also secured funding from a range of other sources:

- **Voluntary Youth Network (VYN)** – Grant funding was received from Fife Council during 2025–2026, with further funding confirmed for 2026–2027.
- **Youth Scotland – Grow Programme (CashBack for Communities)** – Supported the development of both new and existing groups and enabled the delivery of PDA in Youth Work training.
- **B:activ Project** – Funding was received from the Young Start Fund, No One Left Behind/BRAG Enterprises and Fife Health Charity (NHS Fife). The project also benefits from ongoing fundraising and programme delivery income.
- **Climate Action Fife** – Funding was received via Greener Kirkcaldy, supported by the National Lottery, to employ a Climate Action Fife Youth Worker. This is a five-year funded project, with 2025–2026 representing the fourth year of delivery.
- **B:connected Project** – Funded through the Mental Health and Wellbeing Fund (Year 4), administered by Fife Voluntary Action. Additional funding has been confirmed for Years 5 and 6, including support for a Training and Wellbeing Co-ordinator post.
- **Youth Local Action Group (YLAG)** – Funding received from the Scottish Government through partnership with the Local Action Group in Fife.
- **Donations** – A donation of £2,000 was received from the Provincial Grand Lodge of Fife and Kinross towards the Annual General Meeting and Youth Work Awards event. They have committed to another donation for this event during 2026-2027. Youth Scotland also donated £3,000 to support the delivery of the PDA in Youth Work programme.

The Charity continues to operate in line with its Funding Strategy, which aligns with the Strategic Plan for 2024–2029.

Investment policy and objectives

The Charity's funds are primarily applied to the delivery of its activities, resulting in limited surplus available for long-term investment.

The Trustees have established a reserve fund of **£30,000**, which is held in National Savings Bonds and a high-interest bank account. The purpose of this reserve is to provide financial security and meet unplanned future commitments, including potential closure costs if required.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

FUTURE DEVELOPMENTS

The Charity has identified the following key priorities for the future:

- Review the 5-year Strategic Plan and associated work plan for 2024–2029.
- Review and update the Funding Strategy in line with the Strategic Plan.
- Increase staff capacity.
- Recruit additional Board Members.
- Secure funding to sustain and develop project work.
- Facilitate and support relevant sub-groups and task groups for both Board and staff.
- Further develop the Charity's programme of training, events and activities, and deliver existing and new Service Level Agreements to a high standard.
- Raise the profile of the Charity.
- Strengthen and expand the use of social media as a key communication tool with groups and individuals.
- Improve monitoring and evaluation processes to better track impact and outcomes.
- Provide ongoing training and development opportunities for staff and volunteers.
- Continue to identify and develop new collaborative working opportunities with partner organisations.
- Review and enhance the Charity's programmes to ensure continuous improvement.
- Explore additional opportunities for organisational development and growth.
- Undertake a comprehensive risk assessment across all operational projects and establish a formal Risk Register.
- Review and update all policies and procedures.

Reserves Policy

The Board of Trustees has established a policy to maintain reserves at a minimum level equivalent to three months of the Charity's running costs.

At 31 March 2026, unrestricted funds amounted to **£22,500** (2025: £17,406). Based on current projections, the Trustees are satisfied that there are no concerns regarding the Charity's ability to continue as a going concern.

In addition, the Charity holds a designated reserve fund of **£30,000**, which has been set aside by the Board to cover approximately three months of operating costs. This reserve aligns with the requirements of the Service Level Agreement with Fife Council and is intended to provide financial security.

The designated reserve fund is held at the discretion of the Board of Trustees and may only be utilised with their approval.

Structure, governance and management

Governing document

Youth 1st is a Scottish Charitable Incorporated Organisation (SCIO) governed by a Constitution, which sets the terms by which the Charity is organised and managed.

The Charity was originally founded in 1938 and was formed as a SCIO in 2014. Youth 1st is a registered Scottish Charity (SC006872) with the Office of the Scottish Charity Regulator (OSCR) having previously been recognised by the Inland Revenue under the Law Reform Act 1990.

Recruitment and appointment of new Trustees

The Trustees of the Charity are elected at Annual General Meetings in accordance with its Constitution.

Trustees serve an initial term of two years and are eligible for re-election for up to two further terms. After completing three terms (six years), Trustees are required to step down. However, they may be co-opted onto the Board where they possess specific skills or experience that are of value to the Charity.

There is no limit on the number of terms that may be served by the Chair or Treasurer, allowing for continuity in these key leadership roles where appropriate.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Registered Charity number

SC006872

Principal address

Youth 1st (SCIO)
New Volunteer House
16 East Fergus Place
Kirkcaldy
Fife, KY1 1XT

Trustees

To complement and enhance the effectiveness of the organisation, the Board has the authority to co-opt up to four individuals with specialist skills and knowledge. This ensures that the Charity benefits from additional expertise to support its governance and strategic direction.

In addition, Fife Council - Youth 1st's principal core funder - has representation on the Board through a Link Officer. This role is advisory in nature and does not carry voting rights.

Youth 1st benefits from the support, guidance and commitment of a highly experienced Board of Trustees. The Board comprises individuals with a diverse range of skills and backgrounds, including experience across the public and private sectors, alongside strong representation from the voluntary youth work sector. This combination of experience strengthens the Charity's governance and strategic leadership.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Gemma Frail	Chair
Jodie Burn	Board Member
Morag Coleman	Board Member
Rachel Collins	Board Member
Andrew Stahly	Board Member
Jo-Ann Valentine	Board Member
Craig Watson	Board Member
Emily Alexander	Board Member (resigned January 2026)
Kelly Laing	Board Member (resigned January 2026)

Independent Examiner

Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife, KY11 8PB

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Induction and Training of new Trustees and Staff/Volunteers

Trustees are supported to develop a strong understanding of the Charity's work through a structured induction process, as well as ongoing engagement in Board meetings. At these meetings, detailed reports are presented, outlining progress towards the Charity's agreed strategic objectives, as set out in the Strategic Plan, which is reviewed and updated annually.

All new Trustees and members of staff receive a comprehensive induction led by the Chief Officer. This ensures they are fully familiar with the Charity, its operating environment and their roles within it. The induction covers:

- The obligations and responsibilities of Trustees and staff
- The key governing and operational documents of the Charity
- The governance framework, including the respective roles and responsibilities of Trustees and staff
- The current and planned work of the Charity, as detailed in the Youth 1st Work Plan

Following induction, each Trustee, staff member and volunteer is provided with a **Staff Handbook** or **Volunteer Handbook**, as appropriate. These documents outline roles and responsibilities, policies and procedures, and key information about the Charity's work and operations.

Trustees, staff and volunteers are actively encouraged to participate in relevant training courses and seminars to support their ongoing development. Volunteers also receive continuous support and training appropriate to their roles.

Paid staff benefit from regular supervision and support, including a formal Performance Development Review conducted by the Chief Officer and/or their Line Manager. The Chief Officer receives equivalent supervision from the Chair or an appointed Board Member.

These review processes aim to:

- Encourage and motivate staff
- Identify training and professional development needs
- Provide an opportunity for staff to raise concerns
- Monitor progress against agreed objectives within the Strategic Plan and associated work plans

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Organisational Structure

Youth 1st is a Scottish Charitable Incorporated Organisation (SCIO) governed by its Constitution, which defines the framework within which the Charity is organised and managed.

Youth 1st is a registered Scottish Charity with the Office of the Scottish Charity Regulator (OSCR), having previously been recognised by HM Revenue & Customs under the Law Reform Act 1990.

The Board of Trustees comprises a minimum of three and a maximum of eight elected members, including the Chair and Treasurer, with the option to co-opt up to four additional members. The Board meets at least four times per year and is responsible for the Charity's strategic direction, policy development, overall governance and the employment of staff.

The Charity operates with a small but effective staff team, consisting of a full-time Chief Officer, a full-time Operations and Business Development Manager, a full-time Youth Work Manager, part-time Project Workers and a part-time Membership Support Worker. The organisation is further supported by sessional workers and volunteers, who provide additional capacity when required.

The Trustees recognise and greatly value the commitment and contribution of staff, volunteers and Board members. The staff team consistently demonstrates dedication, innovation and professionalism in delivering the Charity's objectives, often exceeding expectations. Trustees also contribute significant time and expertise in a voluntary capacity.

The Charity extends its sincere thanks to all staff, Board members, volunteers, member groups, partner organisations, funders and supporters for their continued commitment and support throughout the year.

Representation and Advocacy

The Trustees delegate responsibility for the day-to-day management of the Charity to the Chief Officer. This includes:

- The operational management of the organisation
- The supervision and support of staff
- Ensuring staff continue to develop their skills and working practices in line with recognised good practice
- Ensuring the effective and efficient delivery of programmes and services, in line with the strategic direction agreed by the Trustees and the requirements of principal funders

This structure ensures clear accountability while enabling the Charity to operate effectively and respond to the needs of its members and stakeholders.

Membership of the Charity

Youth 1st operates a membership structure designed to support and engage organisations and individuals involved in youth work across Fife.

Youth clubs, youth groups and youth projects are eligible for Full Membership upon payment of an annual subscription fee, as determined by the Board of Trustees. Applicants must meet the criteria set out in Clause 10.2 of the Youth 1st (SCIO) Constitution.

Two Full Membership options are available:

- **Option One** - Membership of Youth 1st and Youth Scotland, including access to the Youth Scotland insurance scheme. This option provides all associated membership benefits, alongside comprehensive insurance cover.
- **Option Two** - Membership of Youth 1st and Youth Scotland, excluding insurance. Groups selecting this option must provide evidence of adequate existing insurance cover.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Individuals actively involved in supporting the work of Youth 1st - including Board or Action Group members, and those who contribute to or promote the Charity - may apply for Individual Membership. An annual subscription fee is set by the Board of Trustees.

Organisations that provide financial support to the Charity through annual subscriptions may apply to become Associate Members of Youth 1st.

Membership Statistics

During the reporting period, Youth 1st continued to support a substantial and diverse membership base across Fife.

- A total of **67 youth organisations**, representing **225 individual youth groups**, were members of the Charity and received support from Youth 1st.
- Membership composition included: **36%** voluntary-run youth clubs and groups, **51%** voluntary organisations, **6%** groups staffed by Fife Council part-time and full-time youth workers and **7%** after-school groups and other community-based organisations
- Overall, **87%** of member groups were voluntary groups or organisations, highlighting the Charity's strong engagement with the voluntary sector.
- **78%** of members were registered charities.
31% of member groups accessed the Youth Scotland insurance scheme.
- **73%** of member groups operated year-round, **19%** during school term-time only, and **7%** on an as-required basis.
- The Network Support Team carried out **470 visits** to member groups during the year (approximately **9 visits per week**). In addition, the team made an average of **151 phone calls or email contacts per week** to support member organisations.
- Member groups collectively engaged **14,738 young people**.
- **12%** of the young people were aged 5 to 7 years, **24%** 8 to 11 years, **23%** 12 to 14 years, **16%** 15 to 17 years and **25%** aged 18+ years.
- Membership categories: **36%** Junior Members (ages 5–11), **23%** Intermediate Members (ages 12–14) and **41%** Senior Members (ages 15+)
- A total of **1,367 youth workers** were active across member groups. **60%** were voluntary workers, **23%** were part-time paid workers and **17%** were full-time workers.

The Trustees process all applications for Individual and Associate membership.

Processing Membership Applications

The processing of applications for Full Membership (i.e. youth clubs and groups) is delegated to the Operations & Business Development Manager. Such clubs and groups will be admitted providing the following conditions are met:

- they accept the Aim and Objectives of Youth 1st;
- are constitutionally established with a Management and /or Members' Committee;
- offer programmes in accordance with the Aim and Objectives of Youth 1st;
- keep adequate records of membership and finance and supplies Youth 1st with information as may be required from time to time, and;
- comply with other reasonable conditions determined by the Board of Youth 1st.

If a club or group does not or cannot meet all of the above criteria, such applications are referred to the Board for consideration.

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TRUSTEES' REPORT (CONTINUED)

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Member groups of the Charity receive the following benefits:

- Help, advice and support from the Charity's staff.
- Access to the Youth 1st programme of training, events and activities.
- Access to the Youth Scotland, UK Youth and European Confederation of Youth Clubs' programme of events,
- Access to support with PVG Application Scheme for volunteers.
- Access to a Comprehensive Insurance Scheme via membership to Youth Scotland.

The youth group insurance offered includes:

- Employers Liability Insurance - £10m limit for any one claim
- Public Liability Insurance - £2m limit for any one claim. Plus, the potential of purchasing an additional £3m for an additional fee.
- Public Liability includes up to 12 overnight trips per group per annum.
- Member to Member Insurance - £2m limit for any one claim (£5m with additional PL option).
- Product Liability Insurance - £2m limit for any one claim (£5m with additional PL option)
- Contents insurance - up to a maximum of £3,000.
- As part of the support package, Keegan and Pennykid Insurance Brokers Ltd will deal with any insurance enquiries.

The Charity is an autonomous body.

The Charity joins, as an Area Association, Youth Scotland for access to their comprehensive insurance scheme and their programme of training, conferences, events and information services.

Risk Management

The Trustees recognise that effective risk management is essential to the successful operation of the Charity. Potential risks and challenges are kept under continual review, with key operational and financial risks identified alongside appropriate mitigating actions and controls.

- **Dependence on Core Funding:** The Charity remains significantly reliant on funding from Fife Council. At the time of writing, core funding is secured through a Service Level Agreement until 31 March 2027, including a welcome cost-of-living uplift of 3.5%.
- **Diversification of Income:** There is ongoing pressure to secure additional income sources outwith Fife Council funding to ensure the sustainability of services. The Charity continues to prioritise the identification and development of alternative funding streams.
- **Challenging Fundraising Environment:** Fundraising activities continue to be impacted by the uncertain economic climate and the ongoing cost-of-living pressures. This presents a medium to long-term risk to financial sustainability. To mitigate this, the Trustees and staff have implemented a Funding Strategy aligned with the Strategic Plan for 2024–2029. This is supported by regular meetings between the Board and management team.

In addition, the Board has approved the recruitment of a dedicated Fundraiser for a fixed period commencing April 2026.

- **Governance and Strategic Oversight:** Sub-groups and task groups are established as required to strengthen Trustee involvement and improve transparency in reporting and decision-making. The Charity launched its five-year Strategic Plan (2024–2029) at the 83rd Annual General Meeting, supported by an operational work plan. This forms the basis of ongoing agreements with funders.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

- **Financial Controls:** Robust financial procedures are in place, including dual authorisation for payments (including online banking), with at least one Board member (typically an Office Bearer) required as a signatory.

An annual budget is prepared to guide financial planning, and regular financial reports are presented, by the Operations and Business Development Manager at all Board meetings. The Chair and Chief Officer formally review and approve accounts and financial documentation.

- **Human Resources:** All staff operate under formal contracts and job descriptions. The Charity engages external HR expertise via SCVO to support and review its HR policies and practices.
- **IT and Cyber Security:** The Charity employs Dunedin IT to provide professional support for IT systems and online security.
- **Safeguarding and Policies:** Comprehensive policies and procedures are in place covering child protection, ICT and social media, health and safety, equal opportunities, anti-bullying and confidentiality. The Chief Officer and Operations & Business Development Manager act as designated Child Protection Officers and undertake regular training to maintain compliance and best practice.

The Charity complies with PVG Scheme requirements introduced in April 2025. All staff and volunteers working with the organisation are required to be PVG Scheme members.

- **Data Protection:** The Charity fully complies with the General Data Protection Regulation (GDPR). Relevant policies, including Data Protection and Data Retention, are reviewed regularly. Privacy notices are in place for employees, volunteers and service users. The Operations & Business Development Manager acts as the designated Data Controller.
- **Operational Risk Management:** The Charity delivers a range of projects and programmes, each of which carries potential risks. Comprehensive risk assessments are completed annually for all operational activities to ensure appropriate safeguards are in place.
- **Premises and Operational Continuity:** The Charity's registered address is located at New Volunteer House in Kirkcaldy, managed by Fife Voluntary Action. This arrangement includes the rental of a small office, storage space and telephone provision, governed by a formal occupancy agreement. Under the terms of this agreement, Fife Voluntary Action may provide one month's notice to vacate the premises. This presents a potential operational risk, particularly in relation to securing suitable alternative office space, storage facilities and a registered address within a limited timeframe. The Charity is mindful of this risk and will continue to monitor the arrangement while considering contingency options to ensure continuity of operations.

YOUTH 1ST SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.

Gemma Frail

.....
Gemma Frail

Chair

Date: 01-09-26
.....

YOUTH 1ST SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YOUTH 1ST SCIO

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 16 to 29.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

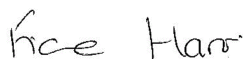
Basis of independent examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Fiona Haro CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

01-09-26
Dated:

YOUTH 1ST SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

		Unrestricted funds	Designated funds	Restricted funds	Total	Total
		2026	2026	2026	2026	2025
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	2	6,295	-	194,144	200,439	264,626
Charitable activities	3	2,470	-	-	2,470	4,026
Investments	4	1,518	-	-	1,518	1,727
Other income	5	534	-	-	534	332
Total income		10,817	-	194,144	204,961	270,711
<u>Expenditure on:</u>						
Charitable activities	6	3,458	-	205,256	208,714	265,014
Net incoming/(outgoing) resources before transfers		7,359	-	(11,112)	(3,753)	5,697
Gross transfers between funds		(2,265)	-	2,265	-	-
Net income/(expenditure) for the year/ Net movement in funds		5,094	-	(8,847)	(3,753)	5,697
Fund balances at 1 April 2025		17,406	30,000	21,117	68,523	62,826
Fund balances at 31 March 2026		22,500	30,000	12,270	64,770	68,523

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

YOUTH 1ST SCIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

		Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	5,632	-	258,994	264,626
Charitable activities	3	4,026	-	-	4,026
Investments	4	1,727	-	-	1,727
Other income	5	332	-	-	332
Total income		11,717	-	258,994	270,711
<u>Expenditure on:</u>					
Charitable activities	6	3,605	-	261,409	265,014
Net incoming/(outgoing) resources before transfers		8,112	-	(2,415)	5,697
Gross transfers between funds		(2,408)	-	2,408	-
Net income/(expenditure) for the year/ Net movement in funds		5,704	-	(7)	5,697
Fund balances at 1 April 2024		11,702	30,000	21,124	62,826
Fund balances at 31 March 2025		17,406	30,000	21,117	68,523

YOUTH 1ST SCIO

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	11		3,559		-
Current assets					
Debtors	12	6,616		13,849	
Cash at bank and in hand		105,986		81,088	
		112,602		94,937	
Creditors: amounts falling due within one year	13	(51,391)		(26,414)	
Net current assets			61,211		68,523
Total assets less current liabilities			64,770		68,523
Income funds					
Restricted funds	16		12,270		21,117
Unrestricted funds	17		22,500		17,406
Designated funds:	18		30,000		30,000
			64,770		68,523

The financial statements were approved by the Trustees on 01-09-26

Gemma Frail

 Gemma Frail
 Chair

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Youth 1st SCIO is a Scottish Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for a period not less than 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

2 Donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	5,295	1,000	6,295	4,632	-	4,632
Grants receivable	1,000	193,144	194,144	1,000	258,994	259,994
	<u>6,295</u>	<u>194,144</u>	<u>200,439</u>	<u>5,632</u>	<u>258,994</u>	<u>264,626</u>
Grants receivable for core activities						
Fife Council	-	73,283	73,283	-	71,149	71,149
Fife Health Board	-	-	-	-	4,990	4,990
The Gannochy Trust	-	-	-	-	35,580	35,580
Young Start	-	31,550	31,550	-	-	-
NOLB/BRAG	-	25,474	25,474	-	21,446	21,446
Fife Council - VYN	-	5,000	5,000	-	5,000	5,000
FVA Mental Health Funding	-	10,500	10,500	-	16,479	16,479
YLAG	-	21,868	21,868	-	75,839	75,839
Climate Action Fife	-	23,214	23,214	-	28,511	28,511
Youth Scotland - Grow Project	1,000	-	1,000	1,000	-	1,000
CAF Events	-	1,255	1,255	-	-	-
International Futures Forum	-	1,000	1,000	-	-	-
	<u>1,000</u>	<u>193,144</u>	<u>194,144</u>	<u>1,000</u>	<u>258,994</u>	<u>259,994</u>

3 Charitable activities

	Total 2026 £	Total 2025 £
Training Income	60	1,751
Membership fees	2,410	2,275
	<u>2,470</u>	<u>4,026</u>

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

4 Investments

	2026 £	2025 £
Interest receivable	1,518	1,727

5 Other income

	2026 £	2025 £
Other income	-	332
PVG fees	534	-
	534	332

6 Charitable activities

	Total 2026 £	Total 2025 £
Staff costs	128,787	135,321
Depreciation and impairment	101	340
Youth Work Projects	10,580	62,763
Printing and Design	428	633
Subscriptions	2,175	2,482
Training Costs	-	105
	142,071	201,644
Share of support costs (see note 7)	59,873	57,270
Share of governance costs (see note 7)	6,770	6,100
	208,714	265,014
Analysis by fund		
Unrestricted funds	3,458	3,605
Restricted funds	205,256	261,409
	208,714	265,014

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

7 Support costs

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
	£	£	£	£	£	£
Staff costs	38,111	-	38,111	33,938	-	33,938
Rent, Water & Insurance	4,347	-	4,347	3,363	-	3,363
Heat & Light	1,524	-	1,524	1,647	-	1,647
Sundries	1,000	-	1,000	3,659	-	3,659
Travel	9,103	-	9,103	9,391	-	9,391
Telephone	980	-	980	974	-	974
Postage & Stationery	508	-	508	396	-	396
IT Expenses	3,372	-	3,372	3,901	-	3,901
Training	928	-	928	-	-	-
AGM Costs	-	2,574	2,574	-	1,953	1,953
Accountancy fees	-	3,012	3,012	-	2,756	2,756
Meeting Costs	-	1,184	1,184	-	1,391	1,391
	<u>59,873</u>	<u>6,770</u>	<u>66,643</u>	<u>57,269</u>	<u>6,100</u>	<u>63,369</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	8	10
	<u>8</u>	<u>10</u>
Employment costs	2026 £	2025 £
Wages and salaries	151,558	152,062
Social security costs	6,427	6,379
Other pension costs	8,913	10,818
	<u>166,898</u>	<u>169,259</u>

The key management personnel of the charity comprise of Judith Allison - Chief Officer and Gayle Brown - Operations and Business Development Manager. The total amount of employee benefits received by key management personnel is £89,336 (2025 - £86,628).

There were no employees whose annual remuneration was more than £60,000.

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2025	1,020
Additions	3,660
Disposals	(1,020)
At 31 March 2026	3,660
Depreciation and impairment	
At 1 April 2025	1,020
Depreciation charged in the year	101
Eliminated in respect of disposals	(1,020)
At 31 March 2026	101
Carrying amount	
At 31 March 2026	3,559
At 31 March 2025	-

12 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	1,017	300
Prepayments and accrued income	5,599	13,549
	6,616	13,849

13 Creditors: amounts falling due within one year

	2026 £	2025 £
Deferred income	48,671	23,037
Trade creditors	310	590
Other creditors	10	507
Accruals and deferred income	2,400	2,280
	51,391	26,414

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

14 Funds held as agent

Youth 1st SCIO administers grants from Fife Council on behalf of the Youth Work Research Project to cover Gordon Forbes delivery and expenses. Youth 1st SCIO has no control over the funds being distributed and, accordingly, the income and expenditure does not form part of Youth 1st SCIO's own statement of financial activities.

The movement of such funds during the year to 31 March 2026 was as follows:

	2026 £	2025 £
Grants brought forward	-	3,037
Grants disbursed	-	(85)
Grants donated to Youth 1st SCIO	-	(2,952)
Grants awaiting disbursement	-	-

15 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,913	10,818

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				
	Balance at 1 April 2025	Incoming resources	Resources expended	Transfers	Balance at 31 March 2026
	£	£	£	£	£
Fife Council	-	73,283	(73,283)	-	-
International Futures Forum	-	1,000	(842)	-	158
B:Activ	4,990	52,472	(58,541)	2,265	1,186
Voluntary Youth Network (VYN)	-	5,000	(5,000)	-	-
Mental Health Funding	6,608	10,500	(9,899)	-	7,209
CAF Project	5,222	29,021	(31,186)	-	3,057
YLAG	4,297	22,868	(26,505)	-	660
	21,117	194,144	(205,256)	2,265	12,270

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Restricted funds

(Continued)

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Fife Council	-	71,149	(71,149)	-	-
Gannochy Trust	-	35,580	(35,580)	-	-
B:Activ	-	21,446	(21,446)	-	-
Voluntary Youth Network (VYN)	138	5,000	(7,546)	2,408	-
Mental Health Funding	4,040	16,479	(13,911)	-	6,608
Fife Health Charity Fund	-	4,990	-	-	4,990
CAF Project	9,764	28,511	(33,053)	-	5,222
YLAG	7,182	75,839	(78,724)	-	4,297
	<u>21,124</u>	<u>258,994</u>	<u>(261,409)</u>	<u>2,408</u>	<u>21,117</u>

Fife Council

Funding from Fife Council is received for core salaries and operational running costs. The Charity submits an annual evaluation and report to Fife Council.

Bactiv Project

The charity receives funding from many of the above funders towards the Bactiv Project, including Gannochy Trust, NOLB/BRAG and Fife Health Charity. Funding for this project is used to cover salaries and project expenditure such as resources, training and activities for young people.

During the year it was agreed that the Fife Health Charity Fund should not be shown as separate from the B:Activ project and this was reallocated.

Voluntary Youth Network (VYN)

This funding is received from Fife Council to manage and run the Voluntary Youth Network Project. The project is primarily a communication and networking project for the sector.

Other projects

The charity also receives funding for other on-going projects, including the Fife Voluntary Action Mental Health Funding and Greener Kirkcaldy/Community Fund for the Climate Action Fife Project. This funding is used to develop and work in partnership with other organisations to deliver pieces of work to help achieve the aim of each project.

The charity has also received funds to deliver a Kitbag programme in partnership with International Futures Forum.

YLAG

This funding is granted by the Scottish Government via Fife Council's CLLD partnership. The money is to develop and support a group of young people who are trying to make a difference to young people who live in Rural Areas of Fife.

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2026 £
General funds	17,406	10,817	(3,458)	(2,265)	-	22,500
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	11,702	11,717	(3,605)	(2,408)	-	17,406

18 Designated funds -

These are designated funds which are material to the charity's activities.

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Balance at 31 March 2026 £
Designated - cost of closure	30,000	-	-	-	-	30,000

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Balance at 31 March 2025 £
Designated - cost of closure	30,000	-	-	-	-	30,000

Designated - costs of closure

This fund is to cover the operating costs of the charity of 3 months.

YOUTH 1ST SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

19 Analysis of net assets between funds

	Unrestricted funds 2026 £	Designated funds 2026 £	Restricted funds 2026 £	Total 2026 £
Fund balances at 31 March 2026 are represented by:				
Tangible assets	-	-	3,559	3,559
Current assets/(liabilities)	22,500	30,000	8,711	61,211
	<u>22,500</u>	<u>30,000</u>	<u>12,270</u>	<u>64,770</u>

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Current assets/(liabilities)	17,406	30,000	21,117	68,523
	<u>17,406</u>	<u>30,000</u>	<u>21,117</u>	<u>68,523</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).