REGISTERED COMPANY NUMBER: SC201393 (Scotland)
REGISTERED CHARITY NUMBER: SC028216

Report of the Trustees and

Unaudited Financial Statements For The Year Ended 31 March 2026

for

Elgin Youth Development Group

The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

Elgin Youth Development Group

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For The Year Ended 31 March 2026

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Elgin Youth Development Group

Report of the Trustees
For The Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. 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).

ORGANISATION OVERVIEW

Elgin Youth Development Group (EYDG) was established in 1998 in response to concerns that young people did not have a safe space to meet and socialise. As an organisation we now support young people aged 11-24 through our universal youth work offer and employability programme. Our overarching goal is to create opportunities that fulfil the needs of young people to help them thrive now and in the future.

Our youth work provision offers recreational opportunities through which young people access a safe space, meet and make friends, have access to the support of experienced youth workers and have fun. Our youth work projects run throughout the year and are free - making them accessible to all young people. Meanwhile, our employability programme tackles the issue of youth unemployment by providing those young people furthest from the labour market with work experience and training that helps them take their first steps into the world of work.

Our social enterprises, The Inkwell and Café @ The Warehouse, support the delivery of our youth work while also providing work experiences to 16-21-year-olds facing barriers to work.

During the year we undertook a re-organisation. We promoted our Youth Team Manager to Deputy Chief Officer so they could focus on strengthening the social and financial impact the social enterprises make particularly in relation to our employability programme and sustainability. We also promoted one of our youth workers to Youth Team Manager. As such they have taken on the overall management of the youth team and the various projects we run.

This is a new structure and new way of working which is helping build the skills and knowledge of two key members of the team giving them experience of managing important areas of our charity. And it is allowing our Chief Officer to spend more of their time on fundraising and strategic development.

ACHIEVEMENTS AND PERFORMANCE

Youth Work

Our youth team has had a busy year with new staff and increased capacity which has and will allow us to expand our offer. Overall, we have delivered 291 sessions and activities to 342 young people.

Eat, Chat, Chill continues to be the cornerstone of our provision with high attendance of up to 60 young people at each session. The sessions create a space where young people can meet friends, have a free, hot, two course meal and access the support of our youth workers. We aim to work against food poverty by committing to at least one free nutritious meal each week. Across all our provision we have increased free meal provision and in the last year we served a total of 2392 meals to 293 different young people.

Additionally, we promote healthy lifestyles through our projects. In addition to Eat, Chat, Chill we also run cooking classes that teach young people essential skills in the kitchen with a focus on cooking on a budget and healthy eating. Alongside the encouragement of healthy food choices, we promote overall healthy living with 42 active sessions that included games in the park, outdoor experiences, team sports and more. This year we worked in partnership with UHI Moray to run an Indoor Triathlon where our young people tried new equipment and worked with UHI students who supported them throughout the programme.

Our holiday programmes during Summer, October and Easter created opportunities for young people to try new experiences. Similarly to our core provision, all activities were provided for free meaning that those from low-income families who miss out on trips and days out could have the same experiences as their peers. We held our first Big Day Out with support from Meals & More in which we took 24 young people to an inflatable park and the cinema with a pizza lunch. Over the holiday periods we ran 88 activities and trips for 200 young people.

Our neurodiverse provision has grown over the last year, welcoming more neurodivergent young people into a space that fits their unique needs. We ran 17 sessions this year which focused on creating social opportunities for neurodivergent young people who have limited opportunities. This work makes a real impact, and we continue to embed our approach to neurodiversity throughout all our work to make it accessible. We were fortunate to be supported by Moray Council who funded additional spaces on trips during our holiday programmes by covering the costs of additional staff and tickets to ensure higher staff ratios were met.

We organised another successful P7 transition programme this year. The programme consisted of 22 school visits and 3 P7 nights. In total we worked with over 300 young people through visits with 84 going on to engage with P7 nights and beyond.

Remaining at the core of our provision are our Young Volunteers. They help us keep our offer relevant to young people while learning skills through the organisation and running of themed nights and community fundraisers. This year, the group organised 4 Youth Takeovers which welcomed the public into our space to raise money for and awareness of our charity. These events raised over £3,000 with a portion of this money spent at the discretion of the Young Volunteers.

Our young people had the exciting opportunity this year to attend and shape the first ever Moray Ideas event run by Youth Scotland. Those who attended took part in fun workshops including dance, graffiti art, special effects makeup and stop action filming while our youth workers accessed important training opportunities covering mental health, autism, wellbeing and behaviour. The event culminated in a celebration within our building which brought together other youth groups and their young people from around Moray.

The Inkwell

The Inkwell continues to offer local community groups, organisations and individuals an accommodating venue that has hosted a range of events over the year. Its success has contributed to our ability to provide much needed projects to young people.

In April we made the decision to increase our venue hire costs by 10%. This has had no impact on the success of The Inkwell which continues to be busy year-round thanks to our strong base of regular users. Our bookings this year have consisted of 34% by Moray Pathways, 29% by Charities, 26% by Local Businesses and 11% by our Youth Team.

As our biggest user, our partners within Moray Pathways utilise all of our spaces. This includes their hot desks in our small inkwell; events held in our Main Inkwell and new counselling bookings in our 1:1 room. We made the decision to hire out our 1:1 room this year to ensure we were using all our spaces; the room is now in high demand with it being booked 4 out of 5 days a week on average resulting in an increase to income.

Catering is now only available for internal bookings via the main inkwell. Of all bookings made this year, 36% ordered catering. This is a reduction from last year as more bookings are making the choice to use our café for lunches and coffees instead. This is of significant benefit as it increases footfall and awareness of our café which has seen an increase in regular and new clientèle.

Our Bread & Banter project welcomed neurodivergent 18-24 year olds into a social space that accommodates their needs as they transition into adulthood. We know that neurodivergent young people have limited social opportunities in the area and so we reshaped the project this year with a new team, focusing more on socialisation. The group now eat a meal together at the same table, engage in group activities and actively seek out conversations with peers. The project has been a real success with regular attendees socialising independently with notable improvements to their confidence, emotional wellbeing and relationships.

Café @ The Warehouse
Our café has seen some real growth this year with a boost to regular custom from the public and group bookings. This year we have been encouraging more community groups to use our café for their meetings and gatherings. We now have a pool of 5 groups who regularly make bookings within the café which we are gradually seeing transform into a community space.

We introduced a new menu that simplified our offer based on feedback from customers and staff. An addition to our menu is invisible chips - there are no real chips involved but these can be added to an order as an easy way to donate to our charitable work. Since their introduction we have sold 453 'portions' of invisible chips which has raised over £1,100 to support the delivery of free meals to young people.

We are committed to serving quality food and drink at affordable prices however we have had to regrettably increase pricing this year to contend with ever rising costs. We know the hospitality industry is hard across the board and like any other café we are doing our best to find the balance between affordability and sustainability.

Employability Programme
Our employability programme has helped 21 young people gain tangible work experience and improve their skills this year. The programme targets those young people furthest from the labour market, primarily those who are NEET (not in education, employment or training).

Of the trainees we supported this year:
•4 progressed into employment
•9 entered further education or training
•5 were referred to specialist support
•2 are still on placement
•1 did not complete their work experience due to personal circumstances

90% of these trainees felt that they had improved their soft skills including confidence and self-esteem and believe they are moving towards employment and/or being work ready. In addition, 95% of our trainees benefited from work related training and completed at least one qualification which will support their employability.

Looking Forward and Future Plans
We are optimistic that during the year ahead we will continue to positively impact the lives of young people in Moray. They will continue to be at the heart of our work, shaping it with their interests, needs, values and concerns to ensure our offer is relevant to them. We are committed to keeping all our provision free to all young people, removing the ever-growing barrier of costs for families.

The year ahead is one of excitement and growth for our youth work which will extend its reach to more young people through planned outreach work. Our youth workers will work closely with schools and establish a presence in communities where there is limited access to youth work.

Our social enterprises will continue to evolve over the next year. We are delighted to continue hosting Moray Pathways within our building and we look forward to working with our partners to benefit the wider community and improve the employability of young people.

We are passionate about the impact delivered by our employability programme. Over the coming year we will be reshaping the project to better meet the needs of young people with a structured approach that brings broader experiences and opportunities that will support young people in realising their full potential.

Thank You
The work done and impact made over the last year would not have been possible without the generosity of our funders and donors. It is thanks to the organisations and individuals who have invested in our charity that we are able to continue our offer of free, universal youth work and employability opportunities.

A thank you must also go to our volunteers who give their valuable time to our charity and the young people we support. Without their help at sessions and activities we wouldn't be able to provide so many opportunities to our members.

We would also like to thank our young volunteers who have invested hours of their time into being peer mentors, positive role models, fundraisers, event planners and more. The team is immensely proud of the work they do, and we can't wait to see what comes next for them.

Our staff's dedication to and passion for the work they do makes our provision what it is. They work tirelessly so that we are able to provide young people with opportunities to grow and we are hugely thankful for their contributions over the last year.

Last, but by no means least, we want to honour the young people we have worked with this year. We continue to be moved by their inspiring stories and are privileged to be a part of their journeys into adulthood. They are the reason we do what we do.

FINANCIAL REVIEW
The level of unrestricted funds held at the year-end includes fixed assets of £589,728 and liquid funds of £217,976. The Board regularly reviews the level of unrestricted and restricted funds are maintained at a level equivalent to between three and six month's expenditure. The Board has also designated £60,000 to cover planned expenditure associated with the improvement and upkeep of our building as well as future planned developments.

Restricted funds are funds which are used in accordance with the specific restrictions imposed by our funders and which have been raised by the Charity for a specific purpose. The level of restricted funding held at the year-end was £37,486. This represents funds received to cover specific expenditure in future years.

All significant and material expenditure is approved by the Board before being actioned and cash reserves are monitored by ongoing review of cash flow forecasts and quarterly management accounts.

Overall the Board is very pleased with overall results and appreciative of the staff for these latest accounts as the uncertain current economic climate continues to impact on the Charitable sector. However, that said, we are still optimistic about the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC201393 (Scotland)

Registered Charity number
SC028216

Elgin Youth Development Group

Report of the Trustees
For The Year Ended 31 March 2026

Registered office
Elgin Youth Cafe
Francis Place
Elgin
Moray
IV30 1LQ

Trustees
Ms S M Chalmers
Ms K J Delaney
Mr N D Grant
Ms A Lindsay
Mr F J Andrews
Mr C F Robertson
Ms G A Sutherland (appointed 25.9.25)

Independent Examiner
Alan Long FCA
The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

Approved by order of the board of trustees on 22 September 2026 and signed on its behalf by:



Ms A Lindsay - Trustee

Independent Examiner's Report to the Trustees of Elgin Youth Development Group

Independent examiner's report to the trustees of Elgin Youth Development Group ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Alan Long FCA

The Long Partnership
4 North Guildry Street
Elgin
Moray
IV30 1JR

Date: 22 September 2026

Elgin Youth Development Group

Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		106,235	135,750	241,985	248,898
Other trading activities	2	145,532	-	145,532	132,268
Investment income	3	7,378	-	7,378	5,094
Other income		3,730	-	3,730	1,653
Total		262,875	135,750	398,625	387,913
EXPENDITURE ON					
Charitable activities					
Charitable activities		302,717	169,268	471,985	470,409
NET INCOME/(EXPENDITURE)		(39,842)	(33,518)	(73,360)	(82,496)
RECONCILIATION OF FUNDS					
Total funds brought forward		847,546	71,004	918,550	1,001,046
TOTAL FUNDS CARRIED FORWARD		807,704	37,486	845,190	918,550

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	8	589,728	-	589,728	615,964
CURRENT ASSETS					
Stocks	9	2,023	-	2,023	1,588
Debtors	10	14,743	-	14,743	42,286
Cash at bank and in hand		210,427	37,486	247,913	270,630
		227,193	37,486	264,679	314,504
CREDITORS					
Amounts falling due within one year	11	(9,217)	-	(9,217)	(11,918)
NET CURRENT ASSETS		217,976	37,486	255,462	302,586
TOTAL ASSETS LESS CURRENT LIABILITIES		807,704	37,486	845,190	918,550
NET ASSETS		807,704	37,486	845,190	918,550
FUNDS	12				
Unrestricted funds				807,704	847,546
Restricted funds				37,486	71,004
TOTAL FUNDS				845,190	918,550

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2026 and were signed on its behalf by:



Ms A Lindsay - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

Freehold property	- 2.5% on cost
Plant and machinery	- 25% on cost
Computer equipment	- 50% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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Notes to the Financial Statements - continued
For The Year Ended 31 March 2026

2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Inkwell and related income	67,445	62,635
Bar and kitchen income	78,087	69,633
	145,532	132,268

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	7,378	5,094

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	26,832	30,656

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	31.3.26	31.3.25
Full time	4	16
Part time	8	6
	12	22

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

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7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,698	132,200	248,898
Other trading activities	132,268	-	132,268
Investment income	5,094	-	5,094
Other income	1,653	-	1,653
Total	255,713	132,200	387,913
EXPENDITURE ON			
Charitable activities			
Charitable activities	276,941	193,468	470,409
NET INCOME/(EXPENDITURE)	(21,228)	(61,268)	(82,496)
Transfers between funds	5,272	(5,272)	-
Net movement in funds	(15,956)	(66,540)	(82,496)
RECONCILIATION OF FUNDS			
Total funds brought forward	863,502	137,544	1,001,046
TOTAL FUNDS CARRIED FORWARD	847,546	71,004	918,550

8. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 April 2025	758,140	90,433	27,484	876,057
Additions	-	596	-	596
At 31 March 2026	758,140	91,029	27,484	876,653
DEPRECIATION				
At 1 April 2025	161,873	71,492	26,728	260,093
Charge for year	18,954	7,447	431	26,832
At 31 March 2026	180,827	78,939	27,159	286,925
NET BOOK VALUE				
At 31 March 2026	577,313	12,090	325	589,728
At 31 March 2025	596,267	18,941	756	615,964

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9. STOCKS

	31.3.26	31.3.25
	£	£
Stocks	2,023	1,588

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	10,863	13,856
Other debtors	1,686	26,300
Prepayments	2,194	2,130
	14,743	42,286

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	538	3,732
Social security and other taxes	4,826	4,674
Other creditors	1,591	1,412
Accrued expenses	2,262	2,100
	9,217	11,918

12. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	231,583	(39,842)	555,963	747,704
Designated Fund	615,963	-	(555,963)	60,000
	847,546	(39,842)	-	807,704
Restricted funds				
Youth Team Activities	3,454	996	-	4,450
Youth Work Funding	21,673	(3,137)	-	18,536
Employability Project	45,877	(31,377)	-	14,500
	71,004	(33,518)	-	37,486
TOTAL FUNDS	918,550	(73,360)	-	845,190

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,875	(302,717)	(39,842)
Restricted funds			
Youth Team Activities	20,139	(19,143)	996
Youth Work Funding	108,121	(111,258)	(3,137)
Employability Project	7,490	(38,867)	(31,377)
	135,750	(169,268)	(33,518)
TOTAL FUNDS	398,625	(471,985)	(73,360)

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	173,115	(21,228)	79,696	231,583
Designated Fund	690,387	-	(74,424)	615,963
	863,502	(21,228)	5,272	847,546
Restricted funds				
Youth Team Activities	12,000	(8,546)	-	3,454
Youth Work Funding	48,590	(26,917)	-	21,673
Employability Project	76,082	(30,205)	-	45,877
Property improvements	872	4,400	(5,272)	-
	137,544	(61,268)	(5,272)	71,004
TOTAL FUNDS	1,001,046	(82,496)	-	918,550

continued...

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,713	(276,941)	(21,228)
Restricted funds			
Youth Team Activities	13,925	(22,471)	(8,546)
Youth Work Funding	82,375	(109,292)	(26,917)
Employability Project	31,500	(61,705)	(30,205)
Property improvements	4,400	-	4,400
	132,200	(193,468)	(61,268)
TOTAL FUNDS	387,913	(470,409)	(82,496)

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

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	173,115	(61,070)	635,659	747,704
Designated Fund	690,387	-	(630,387)	60,000
	863,502	(61,070)	5,272	807,704
Restricted funds				
Youth Team Activities	12,000	(7,550)	-	4,450
Youth Work Funding	48,590	(30,054)	-	18,536
Employability Project	76,082	(61,582)	-	14,500
Property improvements	872	4,400	(5,272)	-
	137,544	(94,786)	(5,272)	37,486
TOTAL FUNDS	1,001,046	(155,856)	-	845,190

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	518,588	(579,658)	(61,070)
Restricted funds			
Youth Team Activities	34,064	(41,614)	(7,550)
Youth Work Funding	190,496	(220,550)	(30,054)
Employability Project	38,990	(100,572)	(61,582)
Property improvements	4,400	-	4,400
	267,950	(362,736)	(94,786)
TOTAL FUNDS	786,538	(942,394)	(155,856)

13. RELATED PARTY DISCLOSURES

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

Elgin Youth Development Group

Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,383	6,011
Gift aid	1,686	1,319
Grants	231,916	241,568
	241,985	248,898
Other trading activities		
Inkwell and related income	67,445	62,635
Bar and kitchen income	78,087	69,633
	145,532	132,268
Investment income		
Deposit account interest	7,378	5,094
Other income		
Renewable heating incentive	3,730	1,458
Room hire	-	195
	3,730	1,653
Total incoming resources	398,625	387,913
EXPENDITURE		
Charitable activities		
Wages	330,381	316,954
Activities	20,848	19,853
Inkwell costs	13,803	14,798
Bar and kitchen costs	17,128	19,383
Community kitchen costs	-	562
General costs	3,206	3,216
Property costs	2,488	1,029
Office costs	265	334
Youth team costs	16,853	21,433
Staff training and development	1,520	2,300
Purchases	31,449	32,942
Depreciation of tangible fixed assets	26,832	30,658
	464,773	463,462
Support costs		
Governance costs		
Legal and professional fees	7,212	6,947
Total resources expended	471,985	470,409
Net expenditure	(73,360)	(82,496)

This page does not form part of the statutory financial statements