

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2026
for
Govan Youth Information Project**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

**Contents of the Financial Statements
for the Year Ended 31 March 2026**

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Govan Youth Information Project

Reference and Administrative Details for the Year Ended 31 March 2026

TRUSTEES	S Shaw (resigned 5.11.25) J Wilson C Tannock (appointed 4.11.25)
COMPANY SECRETARY	J Mullan
REGISTERED OFFICE	9 Water Row Glasgow Lanarkshire G51 3UW
REGISTERED COMPANY NUMBER	SC342646 (Scotland)
REGISTERED CHARITY NUMBER	SC030358
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland The Mound Edinburgh EH1 1YZ

Govan Youth Information Project

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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's aims are:

- The prevention or relief of poverty
- The advancement of education
- The advancement of health
- The advancement of citizenship or community development
- The advancement of the arts, heritage, culture or science
- The advancement of public participation in sport
- The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
- The promotion of religious or racial harmony
- The promotion of equality and diversity
- The advancement of environmental protection or improvement
- The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage
- Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2025, Govan Youth Information Project (GYIP) supported 566 young people across Govan, Ibrox and surrounding communities through a wide-ranging programme of preventative, educational, relational and community-based youth work. Across the year we delivered over 8,900 meaningful engagements, providing consistent support that improves young people's safety, wellbeing, confidence, and life opportunities.

KEY DELIVERY AREAS, OUTCOME STATISTICS & IMPACT

1. Early Intervention & Prevention

- 4,266 street work engagements addressing drugs/alcohol misuse, anti-social behaviour, relationships, exam stress and other risky behaviours.
- 82% of young people reported an improved understanding of risk.
- 74% reported safer decision-making when in unsafe situations.

Testimonial (Young Person):

"Street work was the first time I actually spoke to someone about what was going on. It helped me make better choices."

2. School-Based Support

Across Govan High and Bellahouston Academy:

- 2,616 engagements through lunch clubs, support groups and PE programmes.
- 71% reported increased confidence and improved engagement in school.
- 63% said they were more motivated to attend or stay in school.
- Several young people achieved accredited awards through school group involvement.

Testimonial (Teacher):

"GYIP have been pivotal in supporting our pupils' confidence, behaviour and attendance. Their presence has transformed lunchtime and PE engagement."

3. Youth Clubs & Drop-In Provision

- 1,145 combined engagements across Monday Club, Drop-Ins, Friday Youth Club and Saturday Club.
- Focus areas: mental health, relationships, image sharing, conflict resolution, life skills, gaming, sports.
- 78% of participants reported feeling less isolated.
- 69% reported improved mental wellbeing through weekly contact with trusted staff.

Testimonial (Young Person):

"Coming to the youth club makes me feel safe and part of something. I wouldn't talk to anyone about my headspace before this."

4. Workshops & Community Events

- 37 targeted workshops, reaching 450+ young people.
- Topics included risky behaviours, substance misuse, vaping, employability, driving safety and community alcohol awareness.
- VR technology used to increase engagement, realism and retention of information.
- 86% of participants said they felt more informed about dangers of substance misuse.
- 72% reported feeling more prepared for future employment or interviews.

Testimonial (Partner Organisation):

"GYIP's sessions consistently engage young people in a way that other services struggle to achieve. Their VR sessions have been particularly powerful."

5. Progression, Awards & Positive Destinations

- 17 young people gained a Reviver First Aid Award
- 12 young people achieved a Dynamic Youth Award
- 8 young people moved into employment
- 24 volunteers contributed 1832 volunteering hours
- These achievements demonstrate clear, measurable pathways from engagement to progression and accredited outcomes.

Outcome Snapshot:

- 92% of young people who achieved an award reported increased confidence.
- 70% said GYIP support helped them set personal goals.
- 13 young people gained a Community Achievement Award

Testimonial (Young Person):

"Getting my First Aid Award gave me confidence. It helped me apply for college."

6. Residential

Two residential programmes supported 29 young people across the year:

- Caravan Residential (2 nights) ñ Focused on confidence, peer support and positive role models.
- Belfast Residential (5 days) ñ Themes of identity, sectarianism and community awareness.

Outcomes:

- 89% reported increased confidence
- 83% said they were more open to meeting new people
- 76% reported improved resilience and decision-making

Testimonial (Young Person):

"The Belfast trip changed how I see myself and how different communities live. I'll never forget it."

7. Community Support & Crisis Relief

- 104 Christmas boxes, 400 selection boxes, 200 toys distributed
- £5,185 in Aldi/Asda vouchers provided to families facing financial hardship
- Provided additional trips including Edinburgh Markets, Bowling, Cinema, Time Capsule, and more.

Impact:

- Direct reduction in food insecurity and winter hardship for families most in need.
- Strengthened trust between families and youth workers.

Testimonial (Parent):

"Without GYIP's support at Christmas we wouldn't have managed. They made sure my kids had presents and food."

Govan Youth Information Project

Report of the Trustees for the Year Ended 31 March 2026

OVERALL IMPACT SUMMARY

Across all projects in 2025:

- 81% of young people reported an improvement in at least one wellbeing measure (confidence, stress, mood, or resilience).
- 73% showed reduced risk-taking behaviours.
- 68% increased participation in positive community or school-based activities- 92% said they feel they have a trusted adult within GYIP who they can speak to.

Final Testimonial:

"GYIP is the most consistent support in the community for young people. They don't just show up - they build trust, follow through, and genuinely care." - Local Partner

FINANCIAL REVIEW

Financial position

The Charity generated income of £401,575 (2025: £295,948) and expenditure of £329,075 (2025: £297,644) resulting in a surplus of £72,500 (2025: deficit of £1,696).

At 31 March 2026 the Charity's reserves stood at £336,756 (2025: £264,256) with £252,194 of these being unrestricted (2025: £217,838), this is broken down into free reserves of £140,141 (2025: £115,056), £76,532 held in a special reserves fund (2025: £75,274) and a further £35,521 representing the net book value of fixed assets (2025: £27,508). The remaining funds held of £84,562 (2025: £46,418) are restricted.

Reserves policy

The Trustees have adopted a reserves policy which they consider appropriate, to ensure the continuing ability of the Govan Youth Information Project to meet its objectives and obligations. The policy also seeks to maintain an acceptable ratio between the free reserves and the level of unrestricted cash expenditure.

At 31 March 2026 the desired amount was determined to be £76,532, which is held in a special reserves fund to cover 3 months overhead and project costs and redundancy costs should the need arise. A further £140,141 is held in unrestricted funds which will be reinvested in the development of the service. The trustees are therefore satisfied that this policy is being met.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 9th May 2008 and registered as a charity on 1st January 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Organisational structure

The Trustees whose members are appointed annually in terms of the Constitution, have overall responsibility for the charity's activities. The board of trustees consists of elected members and is responsible for the charity's direction, and for determining its principles and policies. The project is staffed by a Project Manager, Youth Work Coordinator and Project Worker

Key management remuneration

In the opinion of the trustees there is one member of key management, the Project Manager. The total cost to the employer for this post in 2025-26 was £45,149 (2025: £45,189).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

In addition the organisation has a number of client focussed direct service protocols which are reviewed and update regularly as services develop.

09/09/2026

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

J. Mullan

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J Mullan - Secretary

Independent Examiner's Report to the Trustees of Govan Youth Information Project

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

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



4F4C8888-CAF4-E285-61FF-B8DF8DA72885
David Nicholls, FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

09/09/2026

Date: 4F4C8888-CAF4-E285-6281-B8DF8DA72885

Govan Youth Information Project

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2026**

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	18,625	371,820	390,445	290,948
Other income	4	<u>11,130</u>	<u>-</u>	<u>11,130</u>	<u>5,000</u>
Total		<u>29,755</u>	<u>371,820</u>	<u>401,575</u>	<u>295,948</u>
EXPENDITURE ON					
Charitable activities	5				
Support and Information Services		<u>20,646</u>	<u>308,429</u>	<u>329,075</u>	<u>297,644</u>
NET INCOME/(EXPENDITURE)		<u>9,109</u>	<u>63,391</u>	<u>72,500</u>	<u>(1,696)</u>
Transfers between funds	16	25,247	(25,247)	-	-
Net movement in funds		<u>34,356</u>	<u>38,144</u>	<u>72,500</u>	<u>(1,696)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>217,838</u>	<u>46,418</u>	<u>264,256</u>	<u>265,952</u>
TOTAL FUNDS CARRIED FORWARD		<u>252,194</u>	<u>84,562</u>	<u>336,756</u>	<u>264,256</u>

CONTINUING OPERATIONS

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

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

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

The notes on pages 8 to 18 form part of these financial statements.

Govan Youth Information Project

Balance Sheet 31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	12	35,521	27,508
CURRENT ASSETS			
Debtors	13	163,367	126,695
Cash at bank and in hand		<u>139,158</u>	<u>131,343</u>
		302,525	258,038
CREDITORS			
Amounts falling due within one year	14	(1,290)	(21,290)
NET CURRENT ASSETS		<u>301,235</u>	<u>236,748</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		336,756	264,256
NET ASSETS		<u>336,756</u>	<u>264,256</u>
FUNDS	16		
Unrestricted funds:			
General fund		140,141	115,056
Special Reserves		76,532	75,274
Designated Fixed Assets		<u>35,521</u>	<u>27,508</u>
		<u>252,194</u>	<u>217,838</u>
Restricted funds		<u>84,562</u>	<u>46,418</u>
TOTAL FUNDS		<u>336,756</u>	<u>264,256</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the 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.

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

08/09/2026

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



C Tannock - Trustee

The notes on pages 8 to 18 form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2026**

1. GENERAL INFORMATION

Govan Youth Information Project ("the charity") is a charitable company limited by guarantee, incorporated on 9th May 2008 and registered as a charity on 1st January 2000 (Charity Number SC030358. Its registered address is 9 Water Row, Glasgow, G51 3UW.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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

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

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

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

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

Income

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.

Cash at bank and in hand

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

Debtors

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

2. ACCOUNTING POLICIES - continued

Creditors and provisions

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

Financial instruments

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

Going Concern

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

Tangible fixed assets

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

Youth Equipment	- 25% on reducing balance
Fixtures & Fittings	- 25% on reducing balance
Motor Vehicles	- 25% on reducing balance
Computer Equipment	- 25% on reducing balance

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	14,983	13,376
Gift aid	3,642	-
Grants	<u>371,820</u>	<u>277,572</u>
	<u>390,445</u>	<u>290,948</u>

Govan Youth Information Project

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

3. DONATIONS AND LEGACIES - continued

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

	2026 £	2025 £
GCC - Glasgow Children's Holiday Food Programme	55,393	51,879
GCC - Glasgow Communities Fund	80,662	80,662
The Robertson Trust	27,000	-
Youth Scotland	2,000	-
Scottish Sports Futures	2,844	5,165
Govan Housing Association	-	1,250
Cash for Kids	15,501	10,627
GCC - Streetwork	2,853	-
Rangers Charity Foundation	-	850
National Lottery Community Fund	27,575	33,636
Virgin Foundation	38,828	15,000
Police Scotland	1,500	-
UK Youth	25,000	25,000
Area Partnership	7,200	-
Clydeside Initiative	-	1,998
Elderpark Housing	1,500	3,000
Govan Fair	600	388
Govan Weavers	500	500
Hedley Foundation	-	1,000
Henry Smith	50,950	45,000
Ocean Trust	-	617
Wheatley Homes	-	1,000
Community Alcohol Partnership	2,714	-
National Lottery - Streetwork	20,000	-
The Merchants House of Glasgow	3,000	-
Trades House of Glasgow	6,200	-
	<u>371,820</u>	<u>277,572</u>

4. OTHER INCOME

	2026 £	2025 £
Employment Allowance	10,500	5,000
Other Project Income	630	-
	<u>11,130</u>	<u>5,000</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Support and Information Services	<u>327,785</u>	<u>1,290</u>	<u>329,075</u>

Govan Youth Information Project

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	179,073	147,195
Sessional Staff	12,315	29,135
Marketing	245	-
Payroll Fees	1,801	1,857
Rent & Rates	6,200	6,200
Common Charges	1,849	1,235
Project Rentals	15,429	13,161
Heat & Light	2,401	1,350
Telephone & Internet	705	952
Motor expenses	888	2,185
Travel	3,893	2,773
Office Costs	249	2,701
Memberships & Subscriptions	1,393	707
Training	1,447	85
Legal & Professional	293	34
Insurance	4,426	3,565
Project Costs	13,115	35,355
Repairs & Renewals	-	708
General expenses	-	49
Hospitality	-	28,794
Materials & Equipment	13,676	9,142
Catering	43,926	-
Activities & Trips	12,620	-
Depreciation	11,841	9,171
	<u>327,785</u>	<u>296,354</u>

7. SUPPORT COSTS

	2026	2025
	£	£
Preparation & Independent Examination of Accounts	<u>1,290</u>	<u>1,290</u>
	<u>1,290</u>	<u>1,290</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

8. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	<u>11,841</u>	<u>9,171</u>

9. 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.

10. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	153,831	128,192
Social security costs	19,281	13,927
Other pension costs	<u>5,961</u>	<u>5,076</u>
	<u>179,073</u>	<u>147,195</u>

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

	2026	2025
Project Staff	5	5
Sessional Staff	<u>5</u>	<u>5</u>
	<u>10</u>	<u>10</u>

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,841	273,107	290,948
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u>22,841</u>	<u>273,107</u>	<u>295,948</u>
EXPENDITURE ON			
Charitable activities			
Support and Information Services	<u>27,745</u>	<u>269,899</u>	<u>297,644</u>
NET INCOME/(EXPENDITURE)	(4,904)	3,208	(1,696)
Transfers between funds	<u>9,990</u>	<u>(9,990)</u>	<u>-</u>
Net movement in funds	5,086	(6,782)	(1,696)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>212,752</u>	<u>53,200</u>	<u>265,952</u>
TOTAL FUNDS CARRIED FORWARD	<u>217,838</u>	<u>46,418</u>	<u>264,256</u>

12. TANGIBLE FIXED ASSETS

	Youth Equipment £	Fixtures & Fittings £	Motor Vehicles £	Computer Equipment £	Totals £
COST					
At 1 April 2025	19,780	27,424	45,217	34,721	127,142
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,854</u>	<u>19,854</u>
At 31 March 2026	<u>19,780</u>	<u>27,424</u>	<u>45,217</u>	<u>54,575</u>	<u>146,996</u>
DEPRECIATION					
At 1 April 2025	18,431	26,949	20,017	34,237	99,634
Charge for year	<u>337</u>	<u>119</u>	<u>6,300</u>	<u>5,085</u>	<u>11,841</u>
At 31 March 2026	<u>18,768</u>	<u>27,068</u>	<u>26,317</u>	<u>39,322</u>	<u>111,475</u>
NET BOOK VALUE					
At 31 March 2026	<u>1,012</u>	<u>356</u>	<u>18,900</u>	<u>15,253</u>	<u>35,521</u>
At 31 March 2025	<u>1,349</u>	<u>475</u>	<u>25,200</u>	<u>484</u>	<u>27,508</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
STF Payroll Account	160,899	124,272
Prepayments	<u>2,468</u>	<u>2,423</u>
	<u>163,367</u>	<u>126,695</u>

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Deferred income	-	20,000
Accrued expenses	<u>1,290</u>	<u>1,290</u>
	<u>1,290</u>	<u>21,290</u>

Deferred income comprised income received for projects which the charity was not entitled to until the following year.

	2026 £	2025 £
At 1 April	20,000	-
Deferred in year	-	20,000
Released in year	<u>(20,000)</u>	<u>-</u>
At 31 March	<u>-</u>	<u>20,000</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Fixed assets	35,521	-	35,521	27,508
Current assets	217,963	84,562	302,525	258,038
Current liabilities	<u>(1,290)</u>	<u>-</u>	<u>(1,290)</u>	<u>(21,290)</u>
	<u>252,194</u>	<u>84,562</u>	<u>336,756</u>	<u>264,256</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	27,508	-	27,508	36,679
Current assets	191,620	66,418	258,038	230,443
Current liabilities	<u>(1,290)</u>	<u>(20,000)</u>	<u>(21,290)</u>	<u>(1,170)</u>
	<u>217,838</u>	<u>46,418</u>	<u>264,256</u>	<u>265,952</u>

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

16. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	115,056	20,950	4,135	140,141
Special Reserves	75,274	-	1,258	76,532
Designated Fixed Assets	<u>27,508</u>	<u>(11,841)</u>	<u>19,854</u>	<u>35,521</u>
	217,838	9,109	25,247	252,194
Restricted funds				
Glasgow City Council Children's Holiday				
Food Programme	6,530	792	(2,989)	4,333
Robertson Trust	-	7,467	-	7,467
Police Scotland	-	1,500	-	1,500
Streetwork	-	1,291	-	1,291
Scottish Sports Futures	250	1,659	-	1,909
Cash for Kids	1,500	(1,120)	-	380
National Lottery Community Fund	-	15,001	-	15,001
Virgin Foundation	1,204	21,054	(22,258)	-
Govan Fair	3,697	(1,881)	-	1,816
Henry Smith	27,347	7,775	-	35,122
UK Youth	5,890	(2,199)	-	3,691
Glasgow City Council Area Partnership	-	558	-	558
Community Alcohol Partnership	-	2,714	-	2,714
National Lottery Streetwork	-	1,896	-	1,896
The Merchants House of Glasgow	-	1,683	-	1,683
Trades House of Glasgow	<u>-</u>	<u>5,201</u>	<u>-</u>	<u>5,201</u>
	<u>46,418</u>	<u>63,391</u>	<u>(25,247)</u>	<u>84,562</u>
TOTAL FUNDS	<u>264,256</u>	<u>72,500</u>	<u>-</u>	<u>336,756</u>

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

16. 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	29,755	(8,805)	20,950
Designated Fixed Assets	-	(11,841)	(11,841)
	29,755	(20,646)	9,109
Restricted funds			
Glasgow City Council - Glasgow Communities Fund	80,662	(80,662)	-
Glasgow City Council Children's Holiday Food Programme	55,393	(54,601)	792
Robertson Trust	27,000	(19,533)	7,467
Police Scotland	1,500	-	1,500
Youth Scotland	2,000	(2,000)	-
Streetwork	2,853	(1,562)	1,291
Scottish Sports Futures	2,844	(1,185)	1,659
Cash for Kids	15,501	(16,621)	(1,120)
National Lottery Community Fund	27,575	(12,574)	15,001
Virgin Foundation	38,828	(17,774)	21,054
Govan Fair	2,600	(4,481)	(1,881)
Henry Smith	50,950	(43,175)	7,775
UK Youth	25,000	(27,199)	(2,199)
Glasgow City Council Area Partnership	7,200	(6,642)	558
Community Alcohol Partnership	2,714	-	2,714
National Lottery Streetwork	20,000	(18,104)	1,896
The Merchants House of Glasgow	3,000	(1,317)	1,683
Trades House of Glasgow	6,200	(999)	5,201
	371,820	(308,429)	63,391
TOTAL FUNDS	401,575	(329,075)	72,500

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

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	118,980	4,267	(8,191)	115,056
Special Reserves	57,093	-	18,181	75,274
Designated Fixed Assets	<u>36,679</u>	<u>(9,171)</u>	<u>-</u>	<u>27,508</u>
	212,752	(4,904)	9,990	217,838
Restricted funds				
Glasgow City Council Children's Holiday				
Food Programme	8,894	6,175	(8,539)	6,530
Streetwork	31,580	(31,580)	-	-
Scottish Sports Futures	591	(341)	-	250
Cash for Kids	626	874	-	1,500
GCVS	8,196	(7,729)	(467)	-
National Lottery Community Fund	-	984	(984)	-
Virgin Foundation	3,313	(2,109)	-	1,204
Govan Fair	-	3,697	-	3,697
Henry Smith	-	27,347	-	27,347
UK Youth	<u>-</u>	<u>5,890</u>	<u>-</u>	<u>5,890</u>
	<u>53,200</u>	<u>3,208</u>	<u>(9,990)</u>	<u>46,418</u>
TOTAL FUNDS	<u>265,952</u>	<u>(1,696)</u>	<u>-</u>	<u>264,256</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,841	(18,574)	4,267
Designated Fixed Assets	<u>-</u>	<u>(9,171)</u>	<u>(9,171)</u>
	22,841	(27,745)	(4,904)
Restricted funds			
Glasgow City Council - Glasgow			
Communities Fund	80,662	(80,662)	-
Glasgow City Council Children's Holiday			
Food Programme	51,379	(45,204)	6,175
Streetwork	-	(31,580)	(31,580)
Scottish Sports Futures	4,915	(5,256)	(341)
Cash for Kids	10,627	(9,753)	874
GCVS	-	(7,729)	(7,729)
National Lottery Community Fund	33,636	(32,652)	984
Virgin Foundation	15,000	(17,109)	(2,109)
Govan Fair	6,888	(3,191)	3,697
Henry Smith	45,000	(17,653)	27,347
UK Youth	<u>25,000</u>	<u>(19,110)</u>	<u>5,890</u>
	<u>273,107</u>	<u>(269,899)</u>	<u>3,208</u>
TOTAL FUNDS	<u>295,948</u>	<u>(297,644)</u>	<u>(1,696)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

17. RELATED PARTY DISCLOSURES

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

18. PURPOSES OF UNRESTRICTED FUNDS

General Fund - The unrestricted, free reserves of the charity

Designated Fixed Assets - This represents the net book value of the charity's tangible fixed assets

Special Reserves - 3 month Wind down costs for staff, clubs and premises

19. PURPOSES OF RESTRICTED FUNDS

Glasgow City Council Children's Holiday Food Programme - funding received towards the cost of running the children's holiday food programme

Glasgow City Council - Glasgow Communities Fund - funding towards staff costs

Robertson Trust - funding towards running costs

Streetwork - grants received towards the costs of running the charity's Streetwork project

Scottish Sports Futures - Towards staff wages for partnership work

Cash for Kids - Vouchers for needy children & families. Also contribution towards panto at Christmas.

GCVS - Funding towards staff and volunteers mental health & wellbeing

Govan Fair - GYIP support & deliver the Govan Fair Cup for the local Community, all the local primary schools get involved each year on the Wednesday before the Govan Fair

Virgin - Funding towards digital support

Henry Smith - This funding supports the new two full time staff

UK Youth - funding towards full time staff salaries

National Lottery - These funds are for sessional staff payment and Youth Provision lets and programmes throughout the year

Police Scotland – funding towards charity's Streetwork project

Trades House of Glasgow – funding towards the residential weekend away

Merchants House of Glasgow – funding towards the charity tuck shop

Community Alcohol Partnership - funding towards the costs of running the charity's Streetwork project