

Royston Youth Action

Scotland · Charity number SC006351

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1989-10-12
Register	View on the OSCR register

Contact

Address	321 Royston Road Glasgow G21 2BS
Website	roystonyouthaction.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', '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 relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Royston Youth Action is passionate about helping people to realise the innate potential that exists within them. We are firm in the belief that this is an educational process based on dialogue and relationships. All too often society undervalue this generic relationship based approach. The needs in the community and among young people within the Royston area are numerous. It is also recognised that individual needs change over time as the individual progresses. The organisation believes that the best way to respond to these needs is through an ongoing process of developing relationships. The organisation is committed to enabling the people of Royston to identify and meet their own needs through dialogue and self-help. As a community organisation, this is the local response to the needs of the community and of young people. The vision is to have a strong organisation that builds on its successes, supporting the development of individuals through a process of empowerment.

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: (i) The provision of facilities for recreation or the organisation of recreational activities, with the object of improving the conditions of life, for persons of all age groups primarily in the Royston community and surrounding nearby areas and elsewhere in the Greater Glasgow area. (ii) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage. (iii) The advancement of citizenship or community development.

Geography

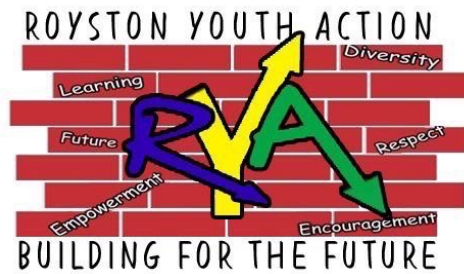
- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£383,813	£427,665	-	12
2025-03-31	£457,045	£422,797	-	12
2024-03-31	£377,954	£408,664	-	13
2023-03-31	£401,088	£408,816	-	15
2022-03-31	£411,767	£400,921	-	14
2021-03-31	£473,222	£440,364	-	15

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2026
for
Royston Youth Action**



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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Royston Youth Action

Reference and Administrative Details for the Year Ended 31 March 2026

TRUSTEES	C Mckinley - Chair A H Fraser - Treasurer M Carberry A Cameron A Casey D M Costello L Sweeney L McGlynn (appointed 17.9.25) C Gray (appointed 16.10.25) M Nitkowski (resigned 12.1.26)
COMPANY SECRETARY	TC Young LLP
REGISTERED OFFICE	321 Royston Road Glasgow G21 2BS
REGISTERED COMPANY NUMBER	SC205806 (Scotland)
REGISTERED CHARITY NUMBER	SC006351
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB

Royston Youth Action

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 directors present their twenty second report and accounts for the year ended 31st March 2026.

Our Purposes and Activities

The Association is established for the following charitable purposes:

- (i) The provision of facilities for recreation or the organisation of recreational activities, with the object of improving the conditions of life, for persons of all age groups primarily in the Royston community and surrounding nearby areas and elsewhere in the Greater Glasgow area.
- (ii) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
- (iii) The advancement of citizenship or community development.

Significant Activities

We continued to deliver 26 clubs and projects weekly and deliver sessions daily Monday to Friday. Saturday trips and activity sessions with our youth forum and acts of kindness project were also delivered. We continue to be an integral part of our community and frequently volunteer at local community events and activities. We are active members of the Royston Strategy Group and help to drive the future plans for our community.

This year we have been focussing again on delivering clubs and projects which will help to improve the overall wellbeing (physical, mental and emotional) of our children and young people. We have included additional performing group sessions and have added in play clubs for children. We have also been providing hot meals at all clubs and providing food at our Friday night drop in for 40-50 young people. 26 Quality Time trips were delivered during the year, with over 60 children benefiting from these trips. The Quality Time trips are an initiative designed to spend impactful time with children and young people who are requiring additional care and support in their lives.

During the festive period we delivered a busy programme of free festive fun trips and activities for the children, young people and families. We delivered over 40 festive trips and activities, all free of charge, throughout the month of December. We also ran our fifth annual Christmas gifting drives where families could pick up free presents and stocking fillers for their children to help ease the financial pressure of Christmas time. Over 140 local families benefited and we have plans in place to continue to deliver these events annually on an even larger scale.

Our school holiday programmes throughout the year continued to be busy and well attended and this year we were successful again in receiving funding for food and trip costs from the Glasgow City Council holiday hunger fund and from Cash for Kids, this made a massive difference to the sustainability of our holiday programmes and during the summer we had over 80 children attending weekly.

Continuous support and help was given throughout the year to parents and guardians and this included not only practical support where possible but emotional support. Over 140 families were supported throughout the year with toiletry and wellbeing care packages and food support (including food vouchers) gifted out. We delivered many family events and activities and intend to build on this next year by delivering even more community family projects. Families also had access to a free counselling service provided by students on placement within the project. We distribute sanitary packs to young girls and have free sanitary products and toiletries within our premises for families. We also put on free back to school haircut events which are very well attended by our families. We distribute free school uniforms for families and gift out clothing and footwear for those who need it.

We are currently delivering weekly wellbeing mentoring sessions in St Rochs High School. We have designed and tailored specific school programmes that are unique to the delivery style of RYA and are confident that these programmes will have a positive impact on the school communities, whilst providing vital additional funding. Over the coming year we wish to secure more paid school work and increase our earned income funding by delivering sessions within additional schools.

We support the weekly sports club delivered in St Rochs High School by the Active Schools coordinator, this is very well attended with over 50 children attending weekly. We are committed to delivering more outdoor activities, delivering play sessions and attending sports sessions throughout the coming year.

Royston Youth Action

Report of the Trustees for the Year Ended 31 March 2026

OBJECTIVES AND ACTIVITIES

Significant activities

We continue to improve and enhance our space at the youthy to ensure it is a welcoming environment for our children, young people and families. At the start of 2026 renovation works started on the main hall, corridor and toilets areas within the project and the space will be fully renovated to include a fitness section, hall space and a performing space. This work will be fully completed by summer 2026 and we will be hosting a launch event for our families.

We were one of the charity beneficiaries of this years annual Glasgow St Patrick's Day Charity ball and staff team supported and attended the event. We were extremely thankful to have been chosen as one of the charities and we received £26,000 in unrestricted funding from the proceeds raised from the ball.

Overall though this has been another very busy year at Royston Youth Action and the staff and volunteers are committed to helping as many children, young people and families as they can. We have continued to support and work with our families to provide as many opportunities as possible and ensure all who attend RYA are welcomed and encouraged at all times.

We have achieved our outcomes set for the year and strive to continue to do so year upon year. Our outcomes are; improve health and wellbeing, improved skills and pathways, increased participation, confident and engaged children and young people and increased levels of partnership working.

The Board continue to be a great source of support and help and we have 9 committed and dedicated members who attend regular meetings and are passionate about helping drive forward the vision of Royston Youth Action. We are looking to recruit additional Board members to strengthen and enhance the current director's areas of knowledge and expertise.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Over 340 children and young people registered as service users over the year. Overall attendances recorded for children and young people were 8662. Over the year 1079 activity sessions were delivered, 24 quality time trips delivered, 64 trips delivered and 3 residential.

We delivered another successful community showcase musical and dance performance and over 30 children and young people took part in the stage production. We are committed to continuing the performance group activities and ensuring all children and young people can have free access to the arts and cultural projects to develop their stage performing talents. We also delivered community carol singing sessions and community festive singing events.

Our adult and young volunteers and student placements are an integral part of our team. Throughout the year our young people completed 215 hours of volunteering. Over 2900 volunteering hours were given to the organisation at a cost recovery value of £37,648.

Over 160 families were supported this year with support given in the form of festive gifts, food vouchers, care packages, toiletry packs, sanitary products, free clothing, back to school supplies, free haircuts and food hampers.

We delivered clubs and projects for 48 weeks of the year and delivered 9 weeks of school holiday programme activities.

FINANCIAL REVIEW

Financial position

During the year to 31 March 2026, the charity had total income of £383,813 (2025: £457,045), expenditure of £427,665 (2025: £422,797) incurring a net deficit of £43,852 (2025: surplus of £34,248). The majority of this deficit represents planned expenditure of designated funds totalling £40,958. The charity's general funds (reserves) increased by £8,234 during the year.

The charity's total reserves at 31 March 2026 were £189,212 (2025: £233,064) with £11,122 representing the net book value of fixed assets (£6,830), £45,261 being designated funds (£91,219), £113,934 being unrestricted general reserves (2025: £105,700) and £18,895 of these being restricted reserves (2025: £29,315).

Royston Youth Action

Report of the Trustees for the Year Ended 31 March 2026

FINANCIAL REVIEW

Partnerships

Royston Youth Action works in partnership with a large number of organisations and partners including: Scottish Government, Glasgow City Council, Inspiring Scotland, North Glasgow Community Food Initiative, Clyde Cash for Kids, BBC Children In Need, The Robertson Trust, Youthlink Scotland, GCVS, Keir Construction, Glasgow Community Lottery, GCVS, Hugh Fraser Foundation, Failte Foods, GMG Ltd, Dem-Master Ltd, Infinity Graphics, St Rochs FC Walking Group, Nisa Royston, Rosemount Development Trust/Workspace, Rosemount Lifelong Learning, Glasgow and Caledonian Universities, Springburn Hub/Glasgow North East Strategic Youth Alliance, YoMo (Young Movers), The Celtic Community Foundation, Glasgow Children's Holiday Scheme, St Rochs Secondary School, Royston Primary School, St Rochs Primary School, St Mungo's Primary School, and Spireview and Blochairn Housing Associations, St Patricks Day Charity Ball.

Reserves policy

Reserves are held to underpin the charity's ability to achieve its objectives and to ride out periods of uncertainty. It is the charity's aim to carry reserves at a level equivalent to 3 months expenditure in order to provide mid-term certainty for operations, for the year ended 31 March 2026 this equates to £106,916 (2025: £105,700).

At 31 March 2026, the charity held reserves of £189,212 (2025: £233,064), £113,934 of which are general unrestricted reserves (2025: £105,700). The trustees are satisfied that the reserves policy is met.

FUTURE PLANS

We are actively looking to secure additional funding to hire additional staff team members and to deliver more family services and clubs.

We will continue to secure funding grants to continue to renovate the project space at Charles Street and are looking to develop the space further to create a welcoming environment for our families

We will implement the fundraising plan and strategy and focus on securing corporate funders for clubs and projects over the coming year and also events.

We will focus on attracting more adult volunteers, with a view to training up a team of volunteers to help out during school holiday programmes.

We will continue to grow and develop our online and social media presence and implement our marketing strategy to promote the project and secure further donations of funding and equipment. We currently have a social media following of over 11,000 people and we aim to expand this further throughout the coming year.

Plan several fundraising community events throughout the year to secure unrestricted funding to delivered additional trips and residential for our children and young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Royston Youth Action is a charitable company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association which sets out the objects and powers of the company. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

New trustees are recruited for the Board by the Board. The current trustees propose individuals they believe would be suitable for the position of trustee and approach those individuals. If the individual is interested, they are nominated at the Annual General Meeting. Each year one third of the Directors will stand down but they will be eligible for re-election if they wish.

Key management remuneration

In the opinion of the trustees there was two members of key management: the Project Manager and Finance and Funding Officer. The total employment costs relating to these roles was £75,682 during the year ended 31 March 2026 (2025: £94,895 relating to the Project Manager and the Finance Manager).

Risk management

The directors actively review the major risks faced by the organisation on a regular basis: financial, operational and business.

24/06/2026

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

Royston Youth Action

**Report of the Trustees
for the Year Ended 31 March 2026**

Ciar McKinley

168E0000-CE14-5201-030C-000E0DE3270F
C McKinley - Trustee

Independent Examiner's Report to the Trustees of Royston Youth Action

I report on the accounts for the year ended 31 March 2026 set out on pages seven to twenty one.

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.



168E0000-CE14-52D1-0328-08DECE3373F

David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

24/06/2026

Date: 168E0000-CE14-52D1-0328-08DECE3373F

Royston Youth Action

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	18,553	35,890	54,443	139,417
Charitable activities					
Activities in the Royston area of Glasgow	6	200	323,614	323,814	303,050
Other trading activities	4	4,317	-	4,317	10,791
Investment income	5	<u>1,239</u>	<u>-</u>	<u>1,239</u>	<u>3,787</u>
Total		<u>24,309</u>	<u>359,504</u>	<u>383,813</u>	<u>457,045</u>
EXPENDITURE ON					
Charitable activities					
Activities in the Royston area of Glasgow	7	<u>66,934</u>	<u>360,731</u>	<u>427,665</u>	<u>422,797</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	18	(42,625) <u>9,193</u>	(1,227) <u>(9,193)</u>	(43,852) <u>-</u>	34,248 <u>-</u>
Net movement in funds		<u>(33,432)</u>	<u>(10,420)</u>	<u>(43,852)</u>	<u>34,248</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>203,749</u>	<u>29,315</u>	<u>233,064</u>	<u>198,816</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>170,317</u></u>	<u><u>18,895</u></u>	<u><u>189,212</u></u>	<u><u>233,064</u></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 13.

Royston Youth Action

Balance Sheet 31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	14	11,122	6,830
CURRENT ASSETS			
Debtors	15	7,211	7,831
Cash at bank and in hand		184,200	228,058
		<u>191,411</u>	<u>235,889</u>
CREDITORS			
Amounts falling due within one year	16	(13,321)	(9,655)
		<u>178,090</u>	<u>226,234</u>
NET CURRENT ASSETS			
		<u>189,212</u>	<u>233,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>189,212</u>	<u>233,064</u>
NET ASSETS			
		<u>189,212</u>	<u>233,064</u>
FUNDS	18		
Unrestricted funds:			
General fund		113,934	105,700
Capital Assets (Designated)		11,122	6,830
Minibus Fund		-	5,000
Performing Arts		-	767
Kenny Hill Bequest Fund		17,721	48,000
Building Fund		27,540	37,452
		<u>170,317</u>	<u>203,749</u>
Restricted funds		<u>18,895</u>	<u>29,315</u>
TOTAL FUNDS		<u>189,212</u>	<u>233,064</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.

Royston Youth Action

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 **19/06/2026**
and were signed on its behalf by:

Angela Fraser

16BE0000-CE14-52D1-031B-00DECDE3373F

A H Fraser - Trustee

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

1. GENERAL INFORMATION

Royston Youth Action ("the charity") is charitable company governed by its memorandum and articles of association dated 12 October 1989. It was registered as a charity in Scotland (registered number SC006351) on 12 October 1989. Its registered address is C/O T C Young, 7 West George Street, Glasgow, G2 1BA.

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, with the exception of investments which are included at market value.

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 (FRS 102)' ('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.

Going concern

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

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.

Debtors

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

Cash at bank and in hand

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

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.

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

2. ACCOUNTING POLICIES - continued

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.

Improvements to property	- 15% on cost
Office & Other Equipment	- 25% on cost
Motor vehicles	- 25% on cost

It is the policy of the trustees to capitalise any tangible fixed assets purchased where the cost exceeds £1,000.

Taxation

Royston Youth Action 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	10,553	17,313
Grants	43,890	122,104
	54,443	139,417

Royston Youth Action

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
	£	£
Cash For Kids	9,565	9,202
Hugh Fraser Foundation	-	5,000
Scottish Children's Lottery Trust	1,900	-
STV Children's Appeal	10,000	2,000
Dr Guthries Associates	800	-
Glasgow City Council Area Partnership	4,800	4,480
Glasgow City - HSCP	-	580
Merchants House of Glasgow	-	1,500
Hilary's Fund	1,500	1,000
Kennyhill Bequest Fund	-	81,842
William Mann Foundation	-	2,000
William A Cargill Fund	2,000	2,000
Robert Barr Charitable Trust	-	5,000
The Society of Writers	-	2,500
Endrick Trust	-	3,000
Sylvia Aitken Charitable Trust	-	2,000
Tesco Stronger Starts	1,125	-
Foundation Scotland	7,000	-
Archdiocese of Glasgow	2,200	-
Christina Mary Hendrie Charitable Trust	3,000	-
	<u>43,890</u>	<u>122,104</u>

4. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Disco, Tuck, Other Income	233	10,791
Fundraising	4,084	-
	<u>4,317</u>	<u>10,791</u>

5. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	<u>1,239</u>	<u>3,787</u>

Royston Youth Action

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

6. INCOME FROM CHARITABLE ACTIVITIES

	2026 £	2025 £
Sale of Services	200	2,700
Grants	323,614	300,350
	<u>323,814</u>	<u>303,050</u>

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

	2026 £	2025 £
Youthlink	21,800	-
Glasgow Communities Fund	98,200	98,700
GCC - Holiday Hunger	21,850	19,864
Scottish Government - Investing in Communities	110,948	109,666
Inspiring Scotland	13,991	15,545
BBC Children in Need	15,000	-
The Robertson Trust	10,000	20,500
National Lottery Community Fund - Young Start	21,825	21,600
National Lottery Community Fund - Little Adventure	-	7,200
Awards for All	-	7,275
GCVS Wellbeing Fund	10,000	-
	<u>323,614</u>	<u>300,350</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Activities in the Royston area of Glasgow	<u>376,226</u>	<u>51,439</u>	<u>427,665</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026 £	2025 £
Staff costs	264,352	329,147
Repairs & Maintenance	18,649	3,597
Prog. Development and Outings	65,028	40,175
Equipment Cost & Maint.	1,732	2,492
Travel & Vol Expenses	288	610
Minibus Running Costs	4,192	4,597
Training	2,016	485
Postage, Stationery, Office	3,119	6,588
Miscellaneous	310	358
Hall Design Costs	3,200	-
Staff Activities & Events	3,439	-
Depreciation	9,901	5,387
	<u>376,226</u>	<u>393,436</u>

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

9. SUPPORT COSTS

	2026	2025
	£	£
Accountancy Support	14,400	-
Preparation & Independent Examination of Accounts	3,300	3,300
Insurance	7,143	3,591
Light and heat	6,005	3,415
Telephone, Internet, IT	6,430	5,674
Payroll Fees	1,950	-
Legal and Professional	3,203	2,009
Bank Charges	162	150
Rent and Rates	8,846	11,222
	<u>51,439</u>	<u>29,361</u>

10. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	<u>9,901</u>	<u>5,387</u>

11. 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.

12. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	236,767	294,288
Social security costs	15,417	19,157
Other pension costs	12,168	15,702
	<u>264,352</u>	<u>329,147</u>

Social security costs in the year to 31 March 2026 are stated net of £10,500 employment allowance (2025: Net of £5,000 employment allowance).

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

12. STAFF COSTS - continued

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

	2026	2025
Admin and Project Staff	12	12

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	121,055	18,362	139,417
Charitable activities			
Activities in the Royston area of Glasgow	3,200	299,850	303,050
Other trading activities	10,791	-	10,791
Investment income	3,787	-	3,787
Total	138,833	318,212	457,045
EXPENDITURE ON			
Charitable activities			
Activities in the Royston area of Glasgow	107,005	315,792	422,797
NET INCOME	31,828	2,420	34,248
RECONCILIATION OF FUNDS			
Total funds brought forward	171,921	26,895	198,816
TOTAL FUNDS CARRIED FORWARD	203,749	29,315	233,064

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

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Office & Other Equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2025	274,687	44,683	23,648	343,018
Additions	-	-	14,193	14,193
At 31 March 2026	274,687	44,683	37,841	357,211
DEPRECIATION				
At 1 April 2025	269,329	43,211	23,648	336,188
Charge for year	5,358	1,472	3,071	9,901
At 31 March 2026	274,687	44,683	26,719	346,089
NET BOOK VALUE				
At 31 March 2026	-	-	11,122	11,122
At 31 March 2025	5,358	1,472	-	6,830

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	-	2,400
Payroll Account	978	142
Prepayments	6,233	5,289
	7,211	7,831

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	5,401	3,105
Funds Held on Behalf of Partner Organisations	620	-
Accrued expenses	7,300	6,550
	13,321	9,655

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Fixed assets	11,122	-	11,122	6,830
Current assets	172,516	18,895	191,411	235,889
Current liabilities	(13,321)	-	(13,321)	(9,655)
	170,317	18,895	189,212	233,064

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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	6,830	-	6,830	12,217
Current assets	206,574	29,315	235,889	200,587
Current liabilities	(9,655)	-	(9,655)	(13,988)
	<u>203,749</u>	<u>29,315</u>	<u>233,064</u>	<u>198,816</u>

18. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	105,700	8,234	-	113,934
Capital Assets (Designated)	6,830	(9,901)	14,193	11,122
Minibus Fund	5,000	-	(5,000)	-
Performing Arts	767	(767)	-	-
Kenny Hill Bequest Fund	48,000	(30,279)	-	17,721
Building Fund	37,452	(9,912)	-	27,540
	<u>203,749</u>	<u>(42,625)</u>	<u>9,193</u>	<u>170,317</u>
Restricted funds				
Kitchen Academy	5,013	(5,013)	-	-
Awards for All	10,000	(10,000)	-	-
Wellbeing Fund	-	10,000	-	10,000
Cash for Kids	2,836	(1,441)	-	1,395
Holiday Hunger (GCC)	3,225	(3,225)	-	-
Youthlink	-	6,000	-	6,000
The Robertson Trust	3,161	6,032	(9,193)	-
331 Charles Street	5,080	(5,080)	-	-
Hilary's Fund	-	1,500	-	1,500
	<u>29,315</u>	<u>(1,227)</u>	<u>(9,193)</u>	<u>18,895</u>
TOTAL FUNDS	<u>233,064</u>	<u>(43,852)</u>	<u>-</u>	<u>189,212</u>

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

18. 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	24,309	(16,075)	8,234
Capital Assets (Designated)	-	(9,901)	(9,901)
Performing Arts	-	(767)	(767)
Kenny Hill Bequest Fund	-	(30,279)	(30,279)
Building Fund	-	(9,912)	(9,912)
	24,309	(66,934)	(42,625)
Restricted funds			
Kitchen Academy	-	(5,013)	(5,013)
Awards for All	-	(10,000)	(10,000)
Wellbeing Fund	10,000	-	10,000
BBC Children in Need	15,000	(15,000)	-
Cash for Kids	9,565	(11,006)	(1,441)
STV Winter Fund	10,000	(10,000)	-
Community Fund (GCC)	98,200	(98,200)	-
Investing in Communities	110,948	(110,948)	-
Holiday Hunger (GCC)	21,850	(25,075)	(3,225)
Inspiring Scotland	13,991	(13,991)	-
Scottish Children's Lottery Trust	1,900	(1,900)	-
Youthlink	21,800	(15,800)	6,000
National Lottery - Young Start	21,825	(21,825)	-
The Robertson Trust	10,000	(3,968)	6,032
331 Charles Street	-	(5,080)	(5,080)
Area Partnership (GCC)	4,800	(4,800)	-
Tesco Stronger Starts	1,125	(1,125)	-
Foundation Scotland	7,000	(7,000)	-
Hilary's Fund	1,500	-	1,500
	359,504	(360,731)	(1,227)
TOTAL FUNDS	383,813	(427,665)	(43,852)

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

18. 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	159,704	(16,552)	(37,452)	105,700
Capital Assets (Designated)	12,217	(5,387)	-	6,830
Minibus Fund	-	5,000	-	5,000
Performing Arts	-	767	-	767
Kenny Hill Bequest Fund	-	48,000	-	48,000
Building Fund	-	-	37,452	37,452
	<u>171,921</u>	<u>31,828</u>	<u>-</u>	<u>203,749</u>
Restricted funds				
Kitchen Academy	5,013	-	-	5,013
Awards for All	17,352	(7,352)	-	10,000
RDT - Counselling	980	(980)	-	-
Cash for Kids	-	2,836	-	2,836
Holiday Hunger (GCC)	-	3,225	-	3,225
Scottish Children's Lottery Trust	1,300	(1,300)	-	-
Youthlink	2,250	(2,250)	-	-
The Robertson Trust	-	3,161	-	3,161
331 Charles Street	-	5,080	-	5,080
	<u>26,895</u>	<u>2,420</u>	<u>-</u>	<u>29,315</u>
TOTAL FUNDS	<u>198,816</u>	<u>34,248</u>	<u>-</u>	<u>233,064</u>

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

18. 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	49,519	(66,071)	(16,552)
Capital Assets (Designated)	-	(5,387)	(5,387)
Minibus Fund	5,000	-	5,000
Performing Arts	2,472	(1,705)	767
Kenny Hill Bequest Fund	81,842	(33,842)	48,000
	<u>138,833</u>	<u>(107,005)</u>	<u>31,828</u>
Restricted funds			
Awards for All	-	(7,352)	(7,352)
Wellbeing Fund	2,080	(2,080)	-
RDT - Counselling	-	(980)	(980)
Cash for Kids	9,202	(6,366)	2,836
STV Winter Fund	2,000	(2,000)	-
Community Fund (GCC)	98,200	(98,200)	-
Investing in Communities	109,666	(109,666)	-
Holiday Hunger (GCC)	19,864	(16,639)	3,225
Inspiring Scotland	15,545	(15,545)	-
Scottish Children's Lottery Trust	-	(1,300)	(1,300)
Youthlink	-	(2,250)	(2,250)
National Lottery - Young Start	36,075	(36,075)	-
The Robertson Trust	20,500	(17,339)	3,161
331 Charles Street	5,080	-	5,080
	<u>318,212</u>	<u>(315,792)</u>	<u>2,420</u>
TOTAL FUNDS	<u>457,045</u>	<u>(422,797)</u>	<u>34,248</u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026, nor for the year ended 31 March 2025.

20. PURPOSE OF UNRESTRICTED FUNDS

General: the unrestricted free reserves of the charity

Capital Assets (Designated): funds that represent the fixed assets held by the charity

Minibus Fund: funding designated for purchasing a new minibus

Performing Arts: funding designated for the costs of organising tan annual RYA showcase event

Kenny Hill Bequest Fund: designated funding for 2025/26 salary costs

Building Fund: funding designated for repairs and maintenance of the existing building as well as for a new building

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

21. PURPOSE OF RESTRICTED FUNDS

Kitchen Academy: funds for workshop delivery on healthy eating and cooking on a budget

Awards for All: funding towards the delivery of Saturday adventure trips for children

Wellbeing Fund: funding for the delivery of Boys' and Girls' Health groups

Community Fund (GCC): funding from Glasgow City Council for the youth programme

Cash for Kids: to support children transitioning to youth activities

STV: funding for the running of weekly children's clubs

Holiday Food Programme (GCC): Funding for food and trips for RYA's Holiday programme during summer, October week and spring holidays

Scottish Children's Lottery Trust: project costs

Youthlink: funding for health group sessions and summer of play

The Robertson Trust: funding for running costs of all clubs

National Lottery Community Fund - Little Adventures: funding towards the delivery of Saturday adventure trips for children

National Lottery - Young Start Programme: funding towards the running costs of all the youth activities

Scottish Government Investing in Communities: Funding for running costs of the organisation

Inspiring Scotland: funding for the delivery of an outdoor play programme

BBC Children in Need: To be used towards the overall running costs of the organisation

Foundation Scotland: To support the expansion of a holiday club in Royston so that 50 more children and young people can access holiday activities and food.

Tesco Stronger Starts: To fund the Royston Youth Action Performing Arts Group

Hilary's Fund: To be used towards the costs of a group trip to Cumbria/Millport

Area Partnership (GCC): To be used towards the refurbishment of the premises