

**NORTH BERWICK YOUTH PROJECT LIMITED**  
**(A charitable company limited by guarantee)**

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**Registered Company Number: SC194910**

**Registered Charity Number: SC020152**

**WHITELAW WELLS**  
**CHARTERED ACCOUNTANTS**

**NORTH BERWICK YOUTH PROJECT LIMITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

<b>CONTENTS</b>	<b>PAGE</b>
Report of the Trustees	1
Independent Examiner's Report	6
Statement of financial activities (incorporating the income and expenditure account)	8
Balance sheet	9
Notes to the financial statements	11

# **NORTH BERWICK YOUTH PROJECT LIMITED**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 JULY 2025**

The Trustees, who are also directors for the purposes of company law, are pleased to present their report and financial statements of the charitable company for the year ended 31 July 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

The objectives of the Charity are:

- (a) to associate with Local Authorities, voluntary organisations and other relevant bodies and inhabitants of North Berwick and the surrounding areas for the purpose of promoting social welfare, education and development of young people in the area to the advantage of all members of the community;
- (b) specifically to provide and maintain with the assistance of other relevant bodies a Youth Project facility in North Berwick;
- (c) to provide an environment which will inform young people of the dangers of alcohol and drug abuse, develop their physical, mental and spiritual faculties and encourage their integration as committed members of society.

### **ACHIEVEMENTS AND PERFORMANCE**

During the period the Project provided a drop-in service, a series of structured activities and arranged outings for the young people from the Hope Rooms. The Project also delivered activities outdoors and from the cluster Primary and High schools. Funding was continued during the year to employ a full-time Project Manager, a full-time Youth Work Co-ordinator and a full-time Specialist Youth Worker. Sessional staff members were employed for specific projects and drop-in work, on an ad-hoc basis.

The Trustees would wish to record their appreciation of the time and effort contributed by the volunteers. They would also like to thank members of staff for their valuable time and effort in furthering the aims of the project.

### **FINANCIAL REVIEW**

During the year total income amounted to £298,755 (2024: £140,090) of which £232,130 was restricted (2024: £95,128) and £66,625 (2024: £44,962) was unrestricted. Total expenditure was £180,590 (2024: £146,994) of which £159,549 (2024: £107,321) was restricted and £21,041 (2024: £39,673) was unrestricted. The surplus for the year was £118,165 (2024: deficit of £6,904). At the balance sheet date, unrestricted reserves were £198,061 (2024: £29,516). There was a balance of £35,865 (2024: £86,245) in restricted funds. Total funds were £233,926 (2024: £115,761).

## **NORTH BERWICK YOUTH PROJECT LIMITED**

### **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 JULY 2025**

#### **RESERVES POLICY**

The Trustees plan to maintain a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the unrestricted reserves") held by the Charity shall be twelve months of expenditure which would equate to approximately £180,000 in General Funds. At this level the Trustees feel that they would be able to continue the current activities of the Charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At 31 July 2025, the unrestricted reserves, amounted to £198,061. The target is therefore met.

#### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Association, and are satisfied that systems are in place to mitigate our exposure to the major risks.

#### **PLANS FOR FUTURE PERIODS**

The Trustees of North Berwick Youth Project remain committed to the charity's core aim of supporting the wellbeing, personal development and life opportunities of young people in North Berwick and the surrounding area. In the coming period, the charity will continue to provide safe, inclusive and supportive youth work that responds to the evolving needs of local young people, particularly those who may experience barriers to participation, confidence or wellbeing.

The charity's key objectives for the next period are to maintain and strengthen existing youth provision, expand targeted wellbeing and confidence-building activities, and ensure that services remain accessible, inclusive and relevant. Planned activities include the continuation of regular youth sessions, delivery of structured programmes focused on wellbeing, confidence and skills development, and partnership work with local schools, community organisations and statutory services. Where possible, the charity will seek to develop new initiatives that respond to identified local needs, including preventative and early-intervention work that supports positive mental health and resilience among young people.

From the Trustees' perspective, the future direction of the charity is informed strongly by experience gained during recent years. Trustees have recognised the importance of flexibility in delivery, the value of trusted relationships with young people, and the increasing demand for support around wellbeing and confidence. Lessons learned from current and previous activities have highlighted the need to balance ambition with sustainability, ensuring that resources are allocated where they can have the greatest impact. As a result, the Trustees intend to prioritise projects that demonstrate clear outcomes for young people, effective use of staff and volunteer capacity, and alignment with the charity's charitable purposes.

In allocating resources for future periods, Trustees will continue to focus on financial sustainability, staff and volunteer development, and effective governance. Funding efforts will concentrate on securing a balanced mix of grants, partnerships and community support to underpin core activities, while allowing for measured growth where resources permit. The Trustees believe that by building on existing strengths, learning from past delivery, and maintaining a clear focus on the needs of young people, North Berwick Youth Project is well placed to continue delivering meaningful and positive impact in the years ahead.

## **NORTH BERWICK YOUTH PROJECT LIMITED**

### **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 JULY 2025**

#### **STRUCTURE GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 1 April 1999 and registered as a Scottish charity by the Office of the Scottish Charity Regulator. The charitable company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1 to any deficit arising.

##### **Appointment, induction and training of Trustees**

The trustees (who are also directors for company law purposes) are appointed by the members of the company. Under the Articles of Association there should be no less than three trustees, with no maximum number.

Trustees are recruited by the Board as it considers necessary to enhance and replenish its expertise. New trustees will receive induction from the Chair and will be given appropriate training in governance.

At the first and each successive Annual General Meeting one-third of the Trustees shall retire from office. The retiring Trustees this year were Lisa McLure, who stepped down and was eligible to be re-elected, which she was. Tracy O'Connor, Ian Watson and Lesley Kay resigned. Other appointments and resignations are listed on page 4. Larissa Neri resigned as Chair on 10 November 2025 but remained on the Board of Trustees. On 9 February 2026, Larissa Neri and Susan Spence were elected as Co-Chairs, and Lisa McClure re-elected as Vice Chair.

##### **Organisational Structure and remuneration**

Trustees take overall financial and strategic planning responsibility. Trustees meet at least four times a year in line with the Articles of Association, to oversee the operation of the charitable company and determine its strategic direction and policies. The day-to-day management is the responsibility of the Project Manager, who is accountable to the Chair.

The trustees consider the key management personnel of the charity to be the Project Manager. The pay of all staff is reviewed annually by the board and normally increased in accordance with average earnings.

# **NORTH BERWICK YOUTH PROJECT LIMITED**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 JULY 2025**

### **Charitable company information**

#### **Charity name**

North Berwick Youth Project Limited

#### **Registered Company Number**

SC194910

#### **Registered Charity Number**

SC020152

#### **Trustees**

Larissa Neri

Susan Spence

Lisa McLure

Co-Chair (from 09/02/2026, Chair until 10/11/2025)

Co-Chair (from 09/02/2026)

Vice Chair

Keith Lawson

Catherine Galloway

Kirsty Quinn (appointed 11/08/2025)

Ian Watson (resigned 10/11/2025)

Diann Govenlock (appointed 04/12/2025)

Lesley Kay (resigned 22/09/2025)

Daisy Elder (resigned 22/09/2025)

Tracey O'Connor (resigned 10/11/2025)

Gillian Casson (appointed 04/12/2025)

Laura Dickson (appointed 29 January 2026)

#### **Company Secretary**

Catherine Galloway

#### **Treasurer**

Keith Lawson

#### **Key Management Personnel**

Lauren Cowie

Project Manager

#### **Operation address and Registered Office**

Hope Rooms

34 Forth Street

North Berwick

East Lothian

EH42 1EH

#### **Principal Bankers**

Bank of Scotland

44 Court Street

Haddington

EH41 3NP

#### **Independent Examiner**

Louise Presslie CA

The Lighthouse

Heugh Road

North Berwick

EH39 5PX

# **NORTH BERWICK YOUTH PROJECT LIMITED**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 JULY 2025**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial year.

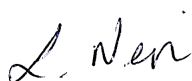
In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the board of trustees on 23 March 2026 and signed on its behalf by:



**Larissa Neri**  
**Trustee**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**NORTH BERWICK YOUTH PROJECT LIMITED**  
**FOR THE YEAR ENDED 31 JULY 2025**

I report on the accounts for the year ended 31 July 2025 as set out on pages 8 to 21.

**Respective responsibilities of the Trustees and the Independent 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 Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion in the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention other than as noted below:

- 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, Regulation 4 of the 2006 Accounts Regulations (as amended) and sections 381, 382, and 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.

The matters that have come to my attention are as follows:

- 1) We have been unable to obtain sufficient appropriate evidence to establish (i) whether opening restricted funds have been spent in accordance with grant awards and (ii) the accuracy of allocations of income and expenditure to restricted funds in the prior year and, consequently, the restricted and unrestricted closing fund balances.
- 2) We do not believe that in the prior year the accounting treatment for income recognition complied with the 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) leading to income being recorded in the incorrect accounting period.



**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**NORTH BERWICK YOUTH PROJECT LIMITED**  
**FOR THE YEAR ENDED 31 JULY 2025**

- 3) Due to the recording of opening funds as noted above, there is a risk that certain grant-related clawback liabilities have not been recognised, giving rise to potential omitted creditors and incomplete disclosure of liabilities.



Louise Presslie C.A.  
Whitelaw Wells  
Chartered Accountants  
The Lighthouse  
North Berwick  
EH39 5PX

23 March 2026

**NORTH BERWICK YOUTH PROJECT LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating the Income & Expenditure Account)**

**FOR THE YEAR ENDED 31 JULY 2025**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income from:</b>					
Donations and legacies	2	9,628	-	9,628	10,389
Charitable activities	3	52,500	232,130	284,630	125,128
Other trading activities	4	3,871	-	3,871	3,689
Other income		55	-	55	169
Investments	5	571	-	571	715
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		66,625	232,130	298,755	140,090
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Charitable activities	6	(21,041)	(159,549)	(180,590)	(146,994)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		(21,041)	(159,549)	(180,590)	(146,994)
<b>Net income/(expenditure)</b>		45,584	72,581	118,165	(6,904)
Transfers between funds		122,961	(122,961)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	9	168,545	(50,380)	118,165	(6,904)
Funds brought forward at 1 August 2024		29,516	86,245	115,761	122,665
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward at 30 July 2025</b>		198,061	35,865	233,926	115,761
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.  
All of the activities of the company are classed as continuing.  
The notes on pages 11 to 21 form part of these financial statements.

**NORTH BERWICK YOUTH PROJECT LIMITED**

**BALANCE SHEET**

**As at 31 July 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2025 £</b>	<b>2024 £</b>	<b>2024 £</b>
<b>Fixed assets</b>					
Tangible assets	8		-		3,169
			<hr/>		<hr/>
			-		3,169
<b>Current assets</b>					
Cash at bank and in hand		213,904		224,670	
Debtors	10	27,035		-	
		<hr/>		<hr/>	
		240,939		224,670	
<b>Creditors:</b> amounts falling due within one year	11	(7,013)		(112,078)	
		<hr/>		<hr/>	
<b>Net current assets</b>			233,926		112,592
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			233,926		115,761
			<hr/>		<hr/>
<b>Reserves</b>					
Unrestricted funds	12		198,061		86,245
Restricted funds	12		35,865		29,516
			<hr/>		<hr/>
			233,926		115,761
			<hr/>		<hr/>

The notes on pages 11 to 21 form part of these financial statements.

**NORTH BERWICK YOUTH PROJECT LIMITED**

**BALANCE SHEET**

**As at 31 July 2025**

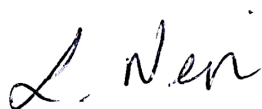
The trustees are satisfied that the charitable company is entitled to exemption under section 477 of the Companies Act 2006 and that the members have not required the charitable company to obtain an audit of its financial statements for the year 31 July 2025 in accordance with the provisions in Section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

Approved by the board 23 March 2026 and signed on its behalf by:



**Larissa Neri**  
Trustee

## **NORTH BERWICK YOUTH PROJECT LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

#### **1. ACCOUNTING POLICIES**

##### **a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The Charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

North Berwick Youth Project Limited meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared on a going concern basis. The trustees have assessed the charity's ability to continue as a going concern and they have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis of accounting. This assessment covers a period of at least 12 months from the date of signing of these financial statements.

##### **b) Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable.
- Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.
- Income from charitable activities is recognised in the Statement of Financial Activities when the Charity becomes unconditionally entitled to the income. Where related to performance and specific deliverables, income is accounted for as the charity earns the right to consideration by its performance.
- Investment income is included when receivable.
- Income from other trading activities is recognised when goods and services are delivered.

## **NORTH BERWICK YOUTH PROJECT LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

#### **1. ACCOUNTING POLICIES (cont)**

##### **c) Expenditure**

- All expenditure is accounted for on an accruals basis and is recognised in the period in which it is incurred. All costs have been directly attributed to one functional category of expenditure in the Statement of Financial Activities.
- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

##### **d) Tangible Fixed Assets and Depreciation**

Assets are initially included at cost. The charity has the policy not to capitalise items under £250. Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives at the following rates:

- |                       |   |     |
|-----------------------|---|-----|
| • Plant and Machinery | - | 10% |
| • Computer Equipment  | - | 25% |

##### **e) Fund Accounting**

Funds held by the charity are either in an unrestricted general fund, which can be used in accordance with the charitable objectives, designated funds or in restricted funds. Restricted funds can only be used for particular purposes as specified by the donor.

##### **f) Cash and cash equivalents**

Cash and cash equivalents include cash at bank and in hand. In the cash-flow statement, cash and cash equivalents are shown net of bank overdrafts, which are included as current borrowings in liabilities on the balance sheet.

##### **g) Financial instruments**

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as “basic” in accordance with FRS102 and are accounted for at the settlement amount due which equates to the cost. Financial assets comprise cash, grants receivable and other debtors, and financial liabilities comprise the pension scheme creditor, accruals and other creditors.

# **NORTH BERWICK YOUTH PROJECT LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

### **1. ACCOUNTING POLICIES (cont)**

#### **h) Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transactions costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### **i) Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### **j) Judgements in applying accounting policies and key sources of estimation uncertainty**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the trustees have made the following judgements:

- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

### **2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations	9,628	-	9,628	10,389
	<hr/>	<hr/>	<hr/>	<hr/>
	9,628	-	9,628	10,389
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations and legacies totalled £9,628 (2024: £10,389), of which £9,628 (2024: £10,389) was unrestricted and £Nil (2024: £Nil) was restricted.

# **NORTH BERWICK YOUTH PROJECT LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

### **3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Grants</u>				
East Lothian Council SLA	52,500	-	52,500	30,000
North Berwick Trust	-	47,729	47,729	14,818
BBC Children In Need	-	7,986	7,986	3,379
Co-Op	-	-	-	928
Young Start	-	33,626	33,626	38,122
East Lothian Council SYW	-	56,000	56,000	27,200
Cash for Kids	-	2,002	2,002	796
East Lothian Council Employability	-	12,141	12,141	8,885
East Lothian Council Holiday Hunger	-	2,000	2,000	1,000
Better Breaks	-	49,806	49,806	-
Friends of Edington Hospital	-	19,840	19,840	-
Stella Moffat Trust	-	1,000	1,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	52,500	232,130	284,630	125,128
	<hr/>	<hr/>	<hr/>	<hr/>

Income from charitable activities was £284,630 (2024: £125,128) of which £52,500 (2024: £30,000) was unrestricted and £232,130 (2024: £95,128) was restricted.

### **4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted £	Restricted £	2025 £	2024 £
Outings	3,871	-	3,871	3,689
	<hr/>	<hr/>	<hr/>	<hr/>
	3,871	-	3,871	3,689
	<hr/>	<hr/>	<hr/>	<hr/>

Income from other trading activities was £3,871 (2024: £3,689) of which £3,871 (2024: £3,689) was unrestricted and £Nil (2024: £Nil) was restricted.



**NORTH BERWICK YOUTH PROJECT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

**5. INCOME FROM INVESTMENTS**

	Unrestricted £	Restricted £	2025 £	2024 £
Bank Interest receivable	571	-	571	715
	<hr/>	<hr/>	<hr/>	<hr/>
	571	-	571	715
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from investments was £571 (2024: £715) of which £571 (2024: £715) was unrestricted and £Nil (2024: £Nil) was restricted.

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Total 2025 £	Total 2024 £
Salaries (Note 7)	133,305	107,078
Staff & Volunteers' Expenses	2,386	1,091
Fees and subscriptions	3,122	1,722
Outings & Transport	19,430	16,550
Activities	12,098	11,561
Miscellaneous	1,080	1,020
Staff Training	-	840
Insurance	410	370
Printing & Stationery	383	514
Telephone	757	510
Hall Hire	1,392	2,478
Repairs, maintenance and cleaning	575	-
Café Provisions	-	243
Bank charges	83	400
Depreciation of Equipment	745	517
Loss on disposal of fixed assets	2,424	-
<u>Governance costs</u>		
Independent Examination fees	2,400	2,100
	<hr/>	<hr/>
	180,590	146,994
	<hr/> <hr/>	<hr/> <hr/>

Expenditure on charitable activities comprised of £21,041 (2024: £39,673) unrestricted expenditure and £159,549 (2024: £107,321) restricted expenditure.

**NORTH BERWICK YOUTH PROJECT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

**7. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries	114,078	92,348
Social Security costs	10,489	7,245
Pension costs	8,738	7,485
	<hr/>	<hr/>
	133,305	107,078
	<hr/> <hr/>	<hr/> <hr/>

No employee earned more than £60,000 in either the current or previous years. No trustee received remuneration during the current or previous years and no trustee expenses have been incurred. Key management personnel received total remuneration, including employers' national insurance and employers' pension contributions, amounting to £44,302 (2024: £41,167).

The average number of employees in the year was 7 (2024: 8).

**8. TANGIBLE FIXED ASSETS**

	<b>Fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 August 2024	12,882	11,863	24,745
Disposals	(12,882)	(10,767)	(23,649)
	<hr/>	<hr/>	<hr/>
At 31 July 2025	-	1,096	1,096
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 August 2024	10,458	11,118	21,576
Charge for the year	-	745	745
Disposals	(10,458)	(10,767)	(21,225)
	<hr/>	<hr/>	<hr/>
At 31 July 2025	-	1,096	1,096
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 July 2025	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 July 2024	2,424	745	3,169
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**NORTH BERWICK YOUTH PROJECT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

**9. NET MOVEMENT IN FUNDS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of tangible fixed assets	745	517
Independent examiner's remuneration - previous	-	2,100
- current	2,400	-
Loss on disposal of assets	2,424	-
	<u>          </u>	<u>          </u>

**10. DEBTORS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grants receivable	26,396	-
Prepayments and accrued income	639	-
	<u>          </u>	<u>          </u>
	27,035	-
	<u>          </u>	<u>          </u>

**11. CREDITORS: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	3,060	2,100
PAYE/NIC	2,835	1,233
Other creditors	1,118	-
Deferred income	-	108,745
	<u>          </u>	<u>          </u>
	7,013	112,078
	<u>          </u>	<u>          </u>

Deferred income represents grants received or receivable.

Movements in deferred income during the year were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
At 31 July 2024	108,745	102,640
Released to income	(108,745)	(102,640)
Deferred in the year	-	108,745
	<u>          </u>	<u>          </u>
At 31 July 2025	-	108,745
	<u>          </u>	<u>          </u>

# NORTH BERWICK YOUTH PROJECT LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2025

### 12. MOVEMENT IN FUNDS

	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2025 £
<b>Restricted Funds:</b>					
Specialist Youth Work	28,000	56,000	(28,000)	(56,000)	-
National Lottery Young Start	33,626	33,626	(33,626)	(33,626)	-
YTR Employability	4,047	12,141	(12,141)	(4,047)	-
Go Beyond Breaks	20,572	49,806	(22,927)	(20,572)	26,879
Lead Youth Worker	-	47,729	(39,013)	(8,716)	-
Specialist Support	-	19,840	(19,840)	-	-
BBC – CIN	-	7,986	-	-	7,986
Holiday Hunger	-	2,000	(1,000)	-	1,000
Summer Holiday Programme	-	2,002	(2,002)	-	-
Residential Sailing Trip	-	1,000	(1,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	86,245	232,130	(159,549)	(122,961)	35,865
<b>Unrestricted Funds</b>					
General fund	29,516	66,625	(21,041)	122,961	198,061
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	115,761	298,755	(180,590)	-	233,926
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

### ***Purpose of restricted funds***

#### Specialist Youth Work

A service level agreement with East Lothian Council to fund targeted youth work interventions by way of employing a Specialist Youth Worker in the North Berwick Coastal area. The SYW's main role is to work in partnership with the North Berwick Coastal Ward schools to support young people with their learning and development through targeted 1:1 support and group work.

#### Young Start

This is a funding initiative through the National Lottery Community Fund which awards grants towards helping children and young people become more confident, which North Berwick Youth Project does through activities and interactions seeking to improve their physical, mental and emotional wellbeing.

#### Youth's Taking Route (YTR) Employability

Funds awarded by East Lothian Council through a No One Left Behind Employability Grant, which enables the Charity to provide employability support for 48 young people, by way of personal & social development, pre-vocational training and assisting with job searches & applications.

## **NORTH BERWICK YOUTH PROJECT LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

#### **12. MOVEMENT IN FUNDS (cont.)**

##### Go Beyond Breaks

Grant awarded by Shared Care Scotland through the Short Breaks fund, to fund four weekend residentials for 8 young people with additional support needs (ASN) and disabilities in an activity centre, giving them experiences not normally available and giving carers respite. As part of this project the charity delivers once monthly weekend or evening activity days for young people with ASN and disabilities to provide regular short respite.

##### Lead Youth Worker

North Berwick Trust awarded a multi-year grant to fund a Lead Youth Worker post.

##### Specialist Support

Grant awarded by the Friends of Edington Hospital North Berwick to allow NBYP to fund a full-time Specialist Youth Worker for one year, and a Wellbeing Walks Support Worker for three years.

##### BBC Children in Need

Multi-year funding has been awarded to help fund a weekly youth club providing engaging and challenging activities and trips for young people with additional support needs, so they can have fun, try new things, grow in confidence and improve social skills.

##### Holiday Hunger

This grant awarded by East Lothian Council enables NBYP to provide financial support to disadvantaged children and young people in the North Berwick coastal area who have a lack of access to food and activities during the school holidays.

##### Summer Holiday Programme

Funds awarded by Cash for Kids to contribute towards the cost of running a 24 day Summer Holiday Programme for six young people each day. The programme covers a wide range of activities each day and also provides lunch for the young people.

##### Residential Sailing Trip

Funds awarded by the Stella Moffat Charitable Trust to enable ten young people and two youth workers to spend 5 days at sea working towards qualifications with the Royal Yachting Association Sailing qualifications. The trip was carried out in August 2024 and was additionally funded through various external fundraising events and carried out by the Ocean Youth Trust.

##### Transfers

Transfers have been made to correct accounting treatment from previous years in relation to income recognition.

**NORTH BERWICK YOUTH PROJECT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

**12. MOVEMENT IN FUNDS (cont.)**

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2024 £
<b>Restricted Funds:</b>					
Specialist Youth Work	27,200	27,200	(26,400)	-	28,000
National Lottery Young Start	38,122	38,122	(42,618)	-	33,626
YTR employability	-	8,886	(4,839)	-	4,047
Go Beyond Breaks	-	-	-	20,572	20,572
Specialist Support	14,818	14,818	(27,362)	(2,274)	-
BBC Children In Need	-	3,379	(3,379)	-	-
Holiday Hunger	-	1,000	(1,000)	-	-
Easter Holiday Programme	-	795	(795)	-	-
Co-Op	-	928	(928)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	80,140	95,128	(107,321)	18,298	86,245
<b>Unrestricted Funds</b>					
General fund	42,525	44,962	(39,673)	(18,298)	29,516
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	122,665	140,090	(146,994)	-	115,761
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

***Purpose of restricted funds***

Co-Op

Grant awarded to provide funding for the Drop-in and Gullane Youth Club

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Current assets	202,239	38,700	240,939
Current liabilities	(4,178)	(2,835)	(7,013)
	<hr/>	<hr/>	<hr/>
Net assets at 31 July 2025	198,061	35,865	233,926
	<hr/>	<hr/>	<hr/>

**NORTH BERWICK YOUTH PROJECT LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 July 2025**

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS (cont.)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
Fixed assets	3,169	-	3,169
Current assets	28,447	196,223	224,670
Current liabilities	(2,100)	(109,978)	(112,078)
	<hr/>	<hr/>	<hr/>
Net assets at 31 July 2024	29,516	86,245	115,761
	<hr/>	<hr/>	<hr/>

**14. RELATED PARTY TRANSACTIONS**

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

No one individual had control over the charity during either the current or previous year.