

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
FOCUS YOUTH PROJECT**

McDaid & Partners
Chartered Accountants
Statutory Auditors
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

FOCUS YOUTH PROJECT

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FOCUS YOUTH PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)."

OBJECTIVES AND ACTIVITIES

Objectives and aims

The primary objective of the organisation is to promote any charitable purpose for the inhabitants of Viewpark and surrounding areas, in particular to further their health and well being and advance the education of inhabitants thereof through the promotion of health education and Issue based workshops. The project exists to improve the quality of life for young people in the area and to establish a focal point where young people can meet and obtain information, help and advice to further their social and educational needs.

Significant activities

The charity offers youth services and outdoor educational programmes to the youth of Viewpark and surrounding areas.

Volunteers

The committee is made up mostly of members of a voluntary Management Committee and members of the project.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Focus Youth Project offer the provision of a purpose built youth facility in the area of Viewpark and surrounding areas. These areas had previously not had any youth centres in which the residents could attend for the purpose of social, educational and recreational activities.

Over the past year it has been difficult for the Focus Youth Project to deliver its normal service provision due to the restrictions enforced from the Covid-19 pandemic. As a result, many of the services and certificated courses were cancelled. Despite this, the youth project was successful in receiving £12,000 throughout the year to help our family members with food boxes and utility costs. Forty families benefitted from this initiative and the feedback was very encouraging and appreciated.

There was limited courses that we could provide due to the restrictions of the Covid-19 pandemic. However, 78 certificates were achieved during the year. These were for powerboating, sailing, dynamic youth award, saltire awards, Duke of Edinburgh Award and Trinity College Arts Awards. In addition to achieving these certificates, 171 young people participated in issue based workshops, 69 participated in Health related workshops, 89 participated in Music Lessons and 370 participated in Arts & Craft workshops. Through participation, the young people have increased their confidence and self-esteem which will aid them to make the right informed choices in the future.

Internal and external factors

The organisation was established in 1994. As part of their current funding requirements, the charity is required to produce a set of audited financial statements which assists the organisation in identifying future funding.

FINANCIAL REVIEW

Principal funding sources

The main funding for Focus Youth Project is in the form of a service level agreement with North Lanarkshire Council to deliver youth services.

Reserves policy

The charity have total net assets of £336,865 (2020 £328,145). This comprises £314,294 (2020 £315,228) in relation to unrestricted funds and £22,571 (2020 £12,917) in relation to restricted funds

The reserves of the charity are as described in accounting policies. It is the policy of the charity to build up unrestricted funds equated to approximately 3 months unrestricted expenditure to provide sufficient resources to meet ongoing projects and closure costs if required.

FOCUS YOUTH PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

The project is non - profit making and constantly strives to maintain economic viability. Income from local government and other funding sources has been sufficient to cover costs, and all services provided by the organisation.

FUTURE PLANS

The organisation are actively seeking additional funding from government bodies and local councils and are developing the services offered in line with the terms of these grants to ensure payout.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The business of the project is carried out by a committee consisting of five office bearers (chair, secretary, treasurer) and an unspecified number of ordinary members. Membership is open to all founder members of the project until they resign in writing to the committee, the members of the management committee shall be elected at the Annual General Meeting. The elected members of the committee shall be appointed for one year, however retiring members of the committee shall be eligible for re-election.

Organisational structure

The organisation employs professional community development staff to manage the day to day youth services and generate funding for services provided. They are also responsible for the strategic direction and policy of the charity.

The trustees are not involved in the day to day running of the charity which is delegated to the manager [REDACTED].

Induction and training of new trustees

Committee members undertake basic training to ensure they are aware of the legal obligations of charity law. Prior to their invitations to take up their posts they are already aware of the practical work undertaken by the charity.

Key management

[REDACTED] is the development manager of the organisation and is responsible for the day to day activities of the charity. [REDACTED] is actively involved in generating additional funding for the organisation and is responsible for developing the organisation and broadening the range of services offered by the charity.

Key management remuneration

Salaries of key personnel are decided and approved at board level. They review annual salaries of similar positions at other organisations and decide on an appropriate level based on this review.

Wider network

Focus Youth Project is independent and has no affiliation with any other company.

Related parties

There are no known related parties with which the charity is involved.

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. There are no major risk areas to disclose in the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC022960

Principal address

440 Laburnum Road
Uddingston
Glasgow
G71 5BY

FOCUS YOUTH PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Trustees

[REDACTED] (Secretary)
[REDACTED]
[REDACTED] (Treasurer)
[REDACTED] (Chair)
[REDACTED] (resigned 7.12.20)
[REDACTED] (appointed 7.12.20)
[REDACTED] (appointed 7.12.20)
[REDACTED] (appointed 7.12.20)

Auditors

McDaid & Partners
Chartered Accountants
Statutory Auditors
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4 November 2021 and signed on its behalf by:

[REDACTED]

[REDACTED] (Chair) - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF FOCUS YOUTH PROJECT

Opinion

We have audited the financial statements of Focus Youth Project (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF FOCUS YOUTH PROJECT

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance with ISAs(UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- evaluates the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the trustees.
- obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- concludes on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.
- identifies and assesses the risks of material misstatement of the entity's financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion.
- evaluates the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
FOCUS YOUTH PROJECT**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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Stanley House
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Date: 4 November 2021

FOCUS YOUTH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Grant		125,845	51,999	177,844	178,679
Coffee bar income		779	-	779	1,520
Outdoor activity income		285	-	285	4,929
Investment income	2	-	-	-	15
Other income		(213)	-	(213)	2,096
Total		126,696	51,999	178,695	187,239
EXPENDITURE ON					
Charitable activities					
Wages		90,178	25,000	115,178	110,365
Travel & accommodation		3,377	-	3,377	5,712
Telephone		2,067	-	2,067	2,030
Postage, stationery & printing		3,724	-	3,724	2,233
Advertising		100	-	100	208
Cleaning & maintenance		3,655	-	3,655	6,752
Coffee bar expenses		379	-	379	708
Sundry		1,800	-	1,800	1,994
Auditors remuneration		1,797	-	1,797	1,730
Payroll fees		935	-	935	1,031
Professional fees		3,308	-	3,308	3,152
Rates		-	-	-	173
Insurance		-	-	-	4,801
Training		-	-	-	225
Heat & light		3,768	-	3,768	3,814
Youth activity costs		-	6,170	6,170	14,576
Equipment		1,417	-	1,417	3,113
Leasing		350	-	350	379
Accountancy fee		1,798	-	1,798	1,731
Food parcel expenses		-	11,175	11,175	-
Other		8,977	-	8,977	10,185
Total		127,630	42,345	169,975	174,912
NET INCOME/(EXPENDITURE)		(934)	9,654	8,720	12,327
RECONCILIATION OF FUNDS					
Total funds brought forward		315,228	12,917	328,145	315,818
TOTAL FUNDS CARRIED FORWARD		314,294	22,571	336,865	328,145

The notes form part of these financial statements

FOCUS YOUTH PROJECT

BALANCE SHEET 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	8	252,169	-	252,169	261,359
CURRENT ASSETS					
Debtors	9	37,866	-	37,866	13,775
Cash at bank and in hand		28,286	22,571	50,857	56,972
		<u>66,152</u>	<u>22,571</u>	<u>88,723</u>	<u>70,747</u>
CREDITORS					
Amounts falling due within one year	10	(4,027)	-	(4,027)	(3,961)
NET CURRENT ASSETS		<u>62,125</u>	<u>22,571</u>	<u>84,696</u>	<u>66,786</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>314,294</u>	<u>22,571</u>	<u>336,865</u>	<u>328,145</u>
NET ASSETS		<u>314,294</u>	<u>22,571</u>	<u>336,865</u>	<u>328,145</u>
FUNDS	12				
Unrestricted funds				314,294	315,228
Restricted funds				22,571	12,917
TOTAL FUNDS				<u>336,865</u>	<u>328,145</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2021 and were signed on its behalf by:

[Redacted Signature]

[Redacted Name] (Chair) - Trustee

[Redacted Signature]

[Redacted Name] (Treasurer) - Trustee

The notes form part of these financial statements

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

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

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. The following specific policies are applied to particular categories of income:-

Income received by way of grants, donations, coffee bar income and outdoor activity income are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Government Grants

Government grants are eligible for recognition within the financial statements once they become receivable.

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.

Allocation and apportionment of costs

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. All costs whether to support the charity or to directly assist can be regarded as a result of the organisations charitable activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets

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

Leasehold property	- 1% on cost
Plant & equipment	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Basic financial instruments

Trade debtors

Trade debtors are amounts due from customers for goods or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors

Trade creditors are amounts due to suppliers for goods or services obtained in the ordinary course of business.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Cash

Cash and cash equivalents are basic financial assets and include cash on hand, deposits held at call with banks, other short-term liquid investments and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Interest receivable	-	15
	<u> </u>	<u> </u>

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

3. SUPPORT COSTS

	Governance costs
	£
Auditors remuneration	1,797
Payroll fees	935
Professional fees	3,308
Accountancy fee	1,798
	<u>7,838</u>

4. AUDITORS' REMUNERATION

	31.3.21	31.3.20
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	1,797	1,730
Auditors' remuneration for non audit work	<u>1,798</u>	<u>1,731</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	109,100	104,082
Social security costs	3,971	4,361
Other pension costs	2,107	1,922
	<u>115,178</u>	<u>110,365</u>

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

	31.3.21	31.3.20
	11	12
4 weekly	<u>11</u>	<u>12</u>

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

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grant	136,680	41,999	178,679
Coffee bar income	1,520	-	1,520
Outdoor activity income	4,929	-	4,929
Investment income	15	-	15
Other income	2,096	-	2,096
Total	145,240	41,999	187,239
EXPENDITURE ON			
Charitable activities			
Wages	95,782	14,583	110,365
Travel & accommodation	5,712	-	5,712
Telephone	2,030	-	2,030
Postage, stationery & printing	2,233	-	2,233
Advertising	208	-	208
Cleaning & maintenance	6,752	-	6,752
Coffee bar expenses	708	-	708
Sundry	1,994	-	1,994
Auditors remuneration	1,730	-	1,730
Payroll fees	1,031	-	1,031
Professional fees	3,152	-	3,152
Rates	173	-	173
Insurance	4,801	-	4,801
Training	225	-	225
Heat & light	3,814	-	3,814
Youth activity costs	2,153	12,423	14,576
Equipment	1,037	2,076	3,113
Leasing	379	-	379
Accountancy fee	1,731	-	1,731
Other	10,185	-	10,185
Total	145,830	29,082	174,912
NET INCOME/(EXPENDITURE)	(590)	12,917	12,327
RECONCILIATION OF FUNDS			
Total funds brought forward	315,818	-	315,818
TOTAL FUNDS CARRIED FORWARD	315,228	12,917	328,145

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

8. TANGIBLE FIXED ASSETS

	Leasehold property £	Plant & equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2020	260,284	157,003	12,000	429,287
Disposals	-	(3,380)	-	(3,380)
At 31 March 2021	260,284	153,623	12,000	425,907
DEPRECIATION				
At 1 April 2020	41,629	121,993	4,306	167,928
Charge for year	2,603	5,220	1,154	8,977
Eliminated on disposal	-	(3,167)	-	(3,167)
At 31 March 2021	44,232	124,046	5,460	173,738
NET BOOK VALUE				
At 31 March 2021	216,052	29,577	6,540	252,169
At 31 March 2020	218,655	35,010	7,694	261,359

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	37,184	13,297
Prepayments	682	478
	<u>37,866</u>	<u>13,775</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other creditors	<u>4,027</u>	<u>3,961</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Between one and five years	<u>1,872</u>	<u>2,496</u>

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund/ NLC core funding	315,228	(934)	314,294
Restricted funds			
Children in Need	-	6,686	6,686
STV Appeal	-	825	825
Lottery fund	12,917	2,143	15,060
	<u>12,917</u>	<u>9,654</u>	<u>22,571</u>
TOTAL FUNDS	<u>328,145</u>	<u>8,720</u>	<u>336,865</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund/ NLC core funding	104,696	(105,630)	(934)
Tudor Trust	22,000	(22,000)	-
	<u>126,696</u>	<u>(127,630)</u>	<u>(934)</u>
Restricted funds			
Children in Need	9,999	(3,313)	6,686
STV Appeal	7,000	(6,175)	825
Lottery fund	30,000	(27,857)	2,143
Foundation Scotland	5,000	(5,000)	-
	<u>51,999</u>	<u>(42,345)</u>	<u>9,654</u>
TOTAL FUNDS	<u>178,695</u>	<u>(169,975)</u>	<u>8,720</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund/ NLC core funding	315,818	(590)	315,228
Restricted funds			
Lottery fund	-	12,917	12,917
TOTAL FUNDS	<u>315,818</u>	<u>12,327</u>	<u>328,145</u>

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund/ NLC core funding	125,240	(125,830)	(590)
Tudor Trust	20,000	(20,000)	-
	<u>145,240</u>	<u>(145,830)</u>	<u>(590)</u>
Restricted funds			
Children in Need	9,999	(9,999)	-
STV Appeal	2,000	(2,000)	-
Lottery fund	30,000	(17,083)	12,917
	<u>41,999</u>	<u>(29,082)</u>	<u>12,917</u>
TOTAL FUNDS	<u>187,239</u>	<u>(174,912)</u>	<u>12,327</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund/ NLC core funding	315,818	(1,524)	314,294
Restricted funds			
Children in Need	-	6,686	6,686
STV Appeal	-	825	825
Lottery fund	-	15,060	15,060
	<u>-</u>	<u>22,571</u>	<u>22,571</u>
TOTAL FUNDS	<u>315,818</u>	<u>21,047</u>	<u>336,865</u>

FOCUS YOUTH PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund/ NLC core funding	229,936	(231,460)	(1,524)
Tudor Trust	42,000	(42,000)	-
	<u>271,936</u>	<u>(273,460)</u>	<u>(1,524)</u>
Restricted funds			
Children in Need	19,998	(13,312)	6,686
STV Appeal	9,000	(8,175)	825
Lottery fund	60,000	(44,940)	15,060
Foundation Scotland	5,000	(5,000)	-
	<u>93,998</u>	<u>(71,427)</u>	<u>22,571</u>
TOTAL FUNDS	<u><u>365,934</u></u>	<u><u>(344,887)</u></u>	<u><u>21,047</u></u>

The funds received from North Lanarkshire Council are unrestricted and are available to be spent for any of the purposes of the charity.

The funds received from The Tudor Trust are unrestricted and are available to be spent for any of the purposes of the charity.

The funds received from Children in Need (restricted funds) are only available for the purpose of covering the equipment costs and facilitating outdoor activities provided to the members of the project.

The funds received from National Lottery Community Fund (restricted funds) were only available for the purpose of providing a regular programme of activities for young people, including wages costs for the programmes, accredited awards, junior outdoor programmes, issue based workshops and residential experiences.

The funds received from Foundation Scotland (restricted funds) are available for the purpose of covering the cost of providing food parcels to members of the project.

The funds received from STV Appeal (restricted funds) are available for the purpose of covering the cost of providing food parcels and other utilities to members of the project.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

FOCUS YOUTH PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Investment income		
Interest receivable	-	15
Charitable activities		
Vending machine	779	1,520
Grant income - NLC funding	103,845	116,680
Grant income - other	73,999	61,999
Income generated from outdoor project team	285	4,929
	<hr/>	<hr/>
	178,908	185,128
Other income		
Gain on sale of tangible fixed assets	(213)	2,096
	<hr/>	<hr/>
Total incoming resources	178,695	187,239
EXPENDITURE		
Charitable activities		
Wages	109,100	104,082
Social security	3,971	4,361
Pensions	2,107	1,922
Rates	-	173
Insurance	-	4,801
Heat & Light	3,768	3,814
Telephone & internet	2,067	2,030
Postage, stationery & printing	3,724	2,233
Sundry	1,800	1,994
Motor & travel	3,377	5,712
Advertising	100	208
Cleaning & maintenance	3,655	6,752
Coffee bar expenses	379	708
Training	-	225
Youth activity costs	6,170	14,576
Equipment	1,417	3,113
Leasing	350	379
Food parcels & utility costs	11,175	-
	<hr/>	<hr/>
	153,160	157,083
Other		
Depn of leasehold property	2,603	2,603
Depn of motor vehicles	1,154	1,358
Depn of plant & equipment	5,220	6,224
	<hr/>	<hr/>
	8,977	10,185
Support costs		

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FOCUS YOUTH PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21	31.3.20
	£	£
Support costs		
Governance costs		
Auditors' remuneration	1,797	1,730
Auditors' remuneration for non audit work	1,798	1,731
Payroll fees	935	1,031
Professional fees	3,308	3,152
	<hr/> 7,838	<hr/> 7,644
Total resources expended	<hr/> 169,975	<hr/> 174,912
Net income	<hr/> <hr/> 8,720	<hr/> <hr/> 12,327

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