

PENNYPIT SPECIAL NEEDS YOUTH CLUB

**Annual Report and Accounts
For the year ended 31 March 2025**

Registered Charity – SC034454

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Annual Report and Accounts For the year ended 31 March 2025

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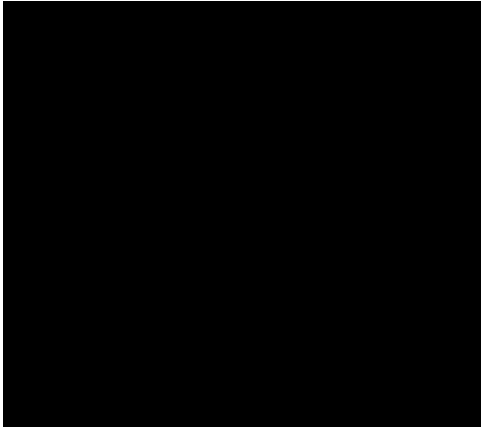
PENNYPIT SPECIAL NEEDS YOUTH CLUB

Charity information

Charity number

SC034454

Trustees



Bankers

Royal Bank of Scotland plc
2 Ayres Wynd
Prestonpans
East Lothian
EH32 9AB

Independent Examiner



EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Trustees' report

For the year ended 31 March 2025

The trustees present their report and receipts and payments accounts of the charity for the year ended 31 March 2025.

Governing document

The charity is an unincorporated body regulated by written constitutions and is an approved charity.

Charitable purposes, objectives and activities

The purpose of the Pennypit Special Needs Youth Club (the Club) is to provide a social, recreational, and educational meeting place for young adults with special needs. The objectives of the club are to promote, and be of benefit to, young adults in East Lothian with additional support needs in an effort to advance education and provide facilities for recreation so that their conditions of life may be improved. The activities of the charity are to operate a twice weekly youth club and to undertake a residential trip.

Recruitment and appointment of Trustees

All of the charity's trustees are appointed or reappointed by the members at our annual general meeting or are co-opted.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year (2024: Nil).

Review of the year

We have continued to provide a twice weekly youth club and have our members enjoyed an annual activity weekend to Kielder. The young people choose their own activities and write a termly schedule.

Having the ability to be able to see their friends on a weekly basis makes a huge difference to our members. Social isolation and exclusion can acutely affect this vulnerable group in a negative way, resulting in poor mental and physical health. The ability to take part in social activities in a safe and inclusive environment and interact with others is seen a lifeline for many of our members and their carers.

The young people are encouraged to be involved in their club and have elected representatives who attend the committee meetings to share their ideas, ask questions and give a feedback report on their club. The young people are currently involved in writing a Members' Report to present at the AGM.

Results for the year

In the year to 31 March 2025 the charity had receipts of £54,941 (2024: £11,724) and payments of £37,749 (2024: £24,170), giving net receipts of £17,192 (2024: net payments of £12,446). Total funds under management at 31 March 2025 were £24,969 (2024: £7,777) of which £12,683 are restricted to use (2024: £5,567).

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Trustees' report (continued)

For the year ended 31 March 2025

Reserves

General reserves are used to fund future planned necessary expenditure, for example replacement of equipment, operation of youth club and any future unfunded liabilities necessary to the charity carrying out its core activities. The trustees regard these reserves as an essential safeguard against potential future deficits, as 31 March 2025 general reserves stand at £11,286.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of six months expenditure, which stands at approximately £11,500. The trustees consider that reserves held at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Trustees have worked hard at slowly rebuilding our reserves after a challenging year. We were successful in securing several funding streams but are still continuing to support our Young People to contribute their ideas for future fundraising. They are currently planning a sponsored walk within the local community.

Any funds received for specific purposes with restrictions to their use are held separately as restricted funds, as at 31 March 2025 restricted funds stood at £12,183 for Residential funding and £500 for the purchase of computer equipment.

Major risks facing the charity

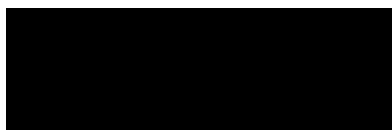
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The principal risks facing the charity are lack of funds. All reserves are regularly monitored by the Trustees to ensure sufficient funds are held to cover likely eventualities.

Plans for future periods

The charity intends to continue its charitable activities in order to achieve its stated aims and objectives. It will achieve this by ensuring the members have continued input into how the club is operated and the activities offered. The trustees will consider staff training and development to ensure the club continues to be run to a high standard. In addition, trustee recruitment and development remain a key priority.

We are busy planning our activity residential weekend away, using funding from The National Lottery Awards for All grant and are continuing to introduce new members to the club.

Approved by the Trustees and signed on their behalf



Chairperson
12 August 2025

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Independent Examiner's Report to the Trustees of Pennypit Special Needs Youth Club

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 and 6 and the related notes on pages 7 to 9.

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 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 seeks 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 on the view given by the accounts.

Independent examiner's statement

In the course of 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 Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



EA Independent Ltd
5 South Charlotte Street
Edinburgh, EH2 4AN
13 August 2025

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Receipts and Payments Account For the year ended 31 March 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Receipts					
Grants and donations	2	25,131	20,000	45,131	9,513
Investment income		130	-	130	209
Receipts from charitable activities	3	9,680	-	9,680	2,002
		<u>34,941</u>	<u>20,000</u>	<u>54,941</u>	<u>11,724</u>
Payments					
Charitable activities	4	20,697	16,852	37,549	23,970
Governance costs	5	200	-	200	200
		<u>20,897</u>	<u>16,852</u>	<u>37,749</u>	<u>24,170</u>
Total payments					
		<u>20,897</u>	<u>16,852</u>	<u>37,749</u>	<u>24,170</u>
Net receipts / (payments) before transfers		14,044	3,148	17,192	(12,446)
Transfers		(3,968)	3,968	-	-
		<u>(3,968)</u>	<u>3,968</u>	<u>-</u>	<u>-</u>
Net receipts / (payments) for year		<u>10,076</u>	<u>7,116</u>	<u>17,192</u>	<u>(12,446)</u>

The notes on pages 7 to 9 form part of these accounts

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Statement of Balances

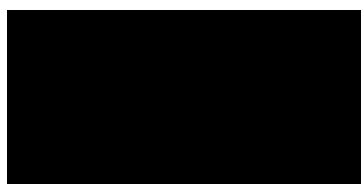
For the year ended 31 March 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Opening funds at 1 April		2,210	5,567	7,777	20,223
Net receipts / (payments) for the year		10,076	7,116	17,192	(12,446)
Closing funds at 31 March	8	<u>12,286</u>	<u>12,683</u>	<u>24,929</u>	<u>7,777</u>
Bank and cash balances at 31 March		<u>12,286</u>	<u>12,683</u>	<u>24,929</u>	<u>7,777</u>

Creditors

	£	£
Other expenses - rent	2,140	28
Independent Examiners fee	250	200

Approved by the Trustees on 12 August 2025 and signed on their behalf by:



Chairperson

The notes on pages 7 to 9 form part of these accounts

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Notes to the Accounts

For the year ended 31 March 2025

1. Accounting policies

Basis of accounting

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

VAT

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

2. Grants and donations

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Grants				
The National Lottery Community Fund	-	20,000	20,000	9,500
East Lothian Council Partnership	9,500	-	9,500	9,500
Merchant Company Endowment Trust	4,700	-	4,700	-
Dickon Fund	4,390	-	4,390	-
People's Postcode Lottery	3,500	-	3,500	-
East Lothian Educational Trust	2,000	-	2,000	-
David Solomon Charitable Trust	1,000	-	1,000	-
Donations				
Other donations	41	-	41	13
	<u>25,131</u>	<u>20,000</u>	<u>45,131</u>	<u>9,513</u>

3. Receipts from charitable activities

	£	£	£	£
Fees – youth club and residential	<u>9,680</u>	<u>-</u>	<u>9,680</u>	<u>2,002</u>

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Notes to the Accounts (continued) For the year ended 31 March 2025

4. Costs of charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Wages	18,445	2,700	21,145	15,212
Rent	-	-	-	808
Insurance	369	-	369	349
Residential	-	14,152	14,152	6,335
Activities & consumables	930	-	930	507
Payroll fees	793	-	793	759
Training	90	-	90	-
Travel	70	-	70	-
	<u>20,697</u>	<u>16,852</u>	<u>37,549</u>	<u>23,970</u>

5. Governance costs

	£	£
Independent Examiner's fees	<u>200</u>	<u>200</u>

Fees due for the 2024 Independent Examiner are £250 and included in list of creditors.

6. Staff costs

The charity employed an average of 5 members of staff throughout the year to 31 March 2025 for project delivery, all on a part time basis.

The level of pay means no auto-enrolment contributions are due.

	£	£
Gross salaries	21,145	14,985
Employers National Insurance	152	-
Employment Allowance	(152)	-
	<u>21,145</u>	<u>14,985</u>

7. Related party transactions

No remuneration was paid to trustees during the year (2024: £Nil).

There were no other related party transactions.

PENNYPIT SPECIAL NEEDS YOUTH CLUB

Notes to the Accounts (continued) For the year ended 31 March 2025

8. Funds

	Balance at 1 April 2024 £	Receipts £	Payments £	Transfers £	Balance at 31 March 2025 £
Unrestricted Funds					
General Fund	2,210	34,941	(20,897)	(4,968)	11,286
Designated: Staff development	-	-	-	1,000	1,000
	<u>2,210</u>	<u>34,941</u>	<u>(20,897)</u>	<u>(3,968)</u>	<u>12,286</u>
Restricted Funds					
Young Start	5,067	-	(9,035)	3,968	-
Awards for All	-	20,000	(7,817)	-	12,183
Broodies	500	-	-	-	500
	<u>5,567</u>	<u>20,000</u>	<u>(16,852)</u>	<u>3,968</u>	<u>12,683</u>
Total	<u>7,777</u>	<u>54,941</u>	<u>(37,749)</u>	<u>-</u>	<u>24,969</u>

Unrestricted funds:

The **general fund** of the charity is used to enable the charity to meet its charitable objects. In the year, grants were received from several funders (Note 4) to meet the ongoing delivery of the youth clubs.

The Trustees have taken the decision to set £1,000 aside as a **designated fund** to invest in staff development, training and recruitment to continue the safe operation of the youth clubs.

Restricted funds:

Young Start represents a three-year grant of £30,844 from the National Lottery funded Young Start Project. The grant is to cover an annual residential weekend, four termly activity trips and associated staff costs and overheads over the three years from August 2019. This was fully spent on the Residential weekend in the October 2024.

Awards for All is £20,000 for residential and other youth club spend. At the end of March 2025, some of this funding has been spent for costs of the May 2025 residential. The balance will fund the remaining costs of the May 2025 residential and the 2026 residential.

Broodies represents a donation to be spent on computer equipment for the youth club.

Transfers of Funds: A transfer of £1,000 was made from the general fund to be designated for staff development. A further £3,968 was transferred from the general fund to meet the balance of the costs for the October 2024 residential.