

**Strathmore Centre for
Youth Development
Annual Report &
Financial Statements**

for the year ended 31 March 2025

Charity no: SC035634

Strathmore Centre for Youth Development – SCO35634

Report of the trustees for the year ended 31 March 2025

The Trustees have pleasure in presenting their report for the year ended 31 March 2025. This report is prepared in accordance with the Trust Deed and Companies Act requirements.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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).

Structure, Governance and Management

Constitution

The charity is a Scottish Incorporated Organisation (a SCIO - Scottish Charity Number SCO35634) which was registered in its current legal form in September 2012. It was established as a Young Person led One-Stop-Shop unincorporated voluntary association in March 2004 and began operating in May 2005.

SCYD is a young person led membership organisation (aged between 11 and 25 years of age). Board members serve for one year and can appoint or co-op new Board members to fill any vacancies. Members are eligible for re-election.

The Board, which holds overall responsibility for the organisation, is constructively supported by a Youth Work Manager and a support team to effectively plan, develop and deliver the Universal Youth Work Strategy. The Facilities Administrator reports to the Manager and has an integral involvement in the development of Wellmeadow House as a Community Hub. The Finance Officer reports to the Board through the Chair but will have an influential effect on the finances underpinning the delivery of the Youth Work Service. This also includes supporting SCYD's role as Lead organisation for the partnership organisation the East Perthshire Youth Alliance (EPYA).

Recruitment and Appointment of Trustees

The office bearers of the charity are the Trustees. The members meet each year at the AGM to elect the Board that manages the day to day affairs of the organisation.

Trustee Induction and Training

The Committee members are paired up with an experienced serving member of the committee who will act as their mentor. This provides the new members with direct access to someone who can inform, advise and support them in their period of office.

Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

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Year ended 31 March 2025

Objectives and Activities

The Organisation's purposes are:

To advance citizenship or community development by:

- offering support and leadership to reinforce roles within the community by working in partnership with statutory and other voluntary agencies within the area.
- to act as a focal point for young people's issues as well as providing a platform to give young people a "voice" in the community.
- by facilitating mutual learning and support with all sectors of the community – particularly between old and young and therefore enabling better understanding of the needs of each other leading to enhanced community harmony.
- To advance health by maintaining a safe environment for addressing people's issues, including physical and mental health, also offering a platform for young people to build self-esteem and promote healthy lifestyles.
- To promote equality and diversity by ensuring that services are fully inclusive in terms of age, gender, geography and circumstance.

Achievements and Performance

This past year marks the first full year of SCYD's ownership of Wellmeadow House, following its purchase under the Community Empowerment (Scotland) Act 2015. While this milestone has been a source of great pride and opportunity, it has also presented challenges as we balance the responsibilities of ownership with our commitment to delivering high-quality youth services. Despite these challenges, Wellmeadow House has quickly become a cornerstone of our work and a visible symbol of our commitment to young people and families in Blairgowrie and Rattray.

Over the past year, SCYD has continued to grow and consolidate its programmes, maximising the skills of our dedicated Youth Work Team. Our partnership with Blairgowrie High School and its feeder primaries has strengthened further, particularly in supporting pupils during their transition from P7 to S1 through our Junction Programme. Making Better choices project, where we took the Primary 7 classes from the 3 primary schools around the fire station, police station and Wellmeadow house, Alongside Scottish fire and rescue, Police Scotland and PKC Safer community wardens. The aim of this project is to engage young people in open discussions and activities at each venue around safety, abandoned buildings, antisocial behaviour and an introduction to SCYD. Great feedback was received by all that took part.

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Year ended 31 March 2025

Objectives and Activities (continued)

In addition, we have continued to support young people through our Shine group, which provides a safe and inclusive space for LGBT young people to meet, share experiences, and access support. The group has gone from strength to strength, fostering understanding, belonging, and confidence among its members, while also promoting wider community awareness of inclusion and equality.

The Great Outdoors (GO) Project remains a cornerstone of this work, consistently proving popular and impactful. Delivered in collaboration with partners such as PKC countryside trust, Blairgowrie High School, Biodiversity Blairgowrie and Blairgowrie and Rattray Development Trust. The project helps young people reconnect with nature, build resilience, and develop new skills. To further support wellbeing, all staff have undertaken Mental Health First Aid training, ensuring they are equipped to assist both young people and colleagues when required.

Complementing these initiatives, the Youth Den and other activity areas within Wellmeadow House provide a safe, welcoming, and engaging environment for a wide range of activities. Our Street Work continues to be vital, often delivered in partnership with the Police, Fire Service, and Street Wardens. This outreach has proven exceptionally positive, engaging young people who might otherwise feel excluded. It also provides opportunities to co-create local solutions with service providers. Initiatives such as “Streetsports” continue to be well supported and highly valued by the community.

The cost of living crisis remains one of the most pressing challenges for our members and their families. In response, food is provided at every session, ensuring young people have reliable access to nourishment. Group cooking sessions have also been integrated into evening programmes, offering inclusive, enjoyable, and practical opportunities to develop life skills while sharing the benefits of communal meals. These initiatives foster both wellbeing and a sense of belonging among participants.

The year has also been marked by creativity and growth across SCYD’s wider programmes. Our Holiday and Residential programmes continue to play a vital role in developing young people’s skills, confidence, and community connections. Groups such as Shine contribute significantly to the inclusivity and diversity of our programmes, providing innovative spaces for young people to express themselves, build confidence, and engage in meaningful peer support. Collectively, these experiences support personal development and broaden young people’s horizons well beyond the immediate activities.

None of this work would be possible without the strong network of partnerships that underpin SCYD. We extend our deepest thanks to Local schools, the Police, Fire Service, Street Wardens, and the many organisations and individuals who work alongside us. Equally, we are profoundly grateful to our funders, whose generosity ensures that SCYD can continue to deliver a comprehensive and responsive service for young people and their families.

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Year ended 31 March 2025

Objectives and Activities (continued)

As we look forward, we remain guided by our core principle of partnership—between members, staff, and community—underpinned by the outstanding leadership of our Manager. Together, we will continue to build on the achievements of this past year, ensuring that SCYD remains a vibrant, resilient, and forward-looking organisation at the heart of our community.

Financial Review

Our main source of funding is through donations, grants, and charitable activities. Overall income of the year of £180,529 included grants and donations of £171,955 and receipts from charitable activities of £8,574. Expenditure of £194,601 led to a deficit of expenditure over income of £14,072 in the year.

The general or free reserves consist of the Unrestricted Funds less the value of designated funds and tangible assets that are not readily available to be spent.

Investment & Reserves Policy

The Trustees' policy is to retain 3 months' worth of normal running costs in order to meet commitments and cover any unexpected expenditure. Three months normal expenditure stands at £48,500 and Reserves at £82,340.

Plans for Future Periods

In 2025/26, SCYD will focus on strengthening and sustaining progress across all areas of its work. Key priorities include further development of Wellmeadow House as a welcoming hub for young people and the wider community, and expanding outreach initiatives, building on the successes of our Street Work, Shine group, and partnership programmes to reach more young people who may feel disconnected or excluded.

Supporting young people's wellbeing remains central to our mission. We will continue to build on staff training and explore new ways of providing safe, supportive environments. Addressing the challenges of the cost of living will remain a priority, with food provision and cooking sessions continuing as core elements of our programmes.

Finally, SCYD will work closely with funders and partners to secure the resources needed to sustain and grow services. This includes exploring new funding opportunities, strengthening existing partnerships, and ensuring resilience in the face of external challenges.

We enter the year ahead with optimism and determination, committed to providing life-changing opportunities for young people and their families in Blairgowrie and Rattray.

Strathmore Centre for Youth Development – SCO35634
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Going Concern

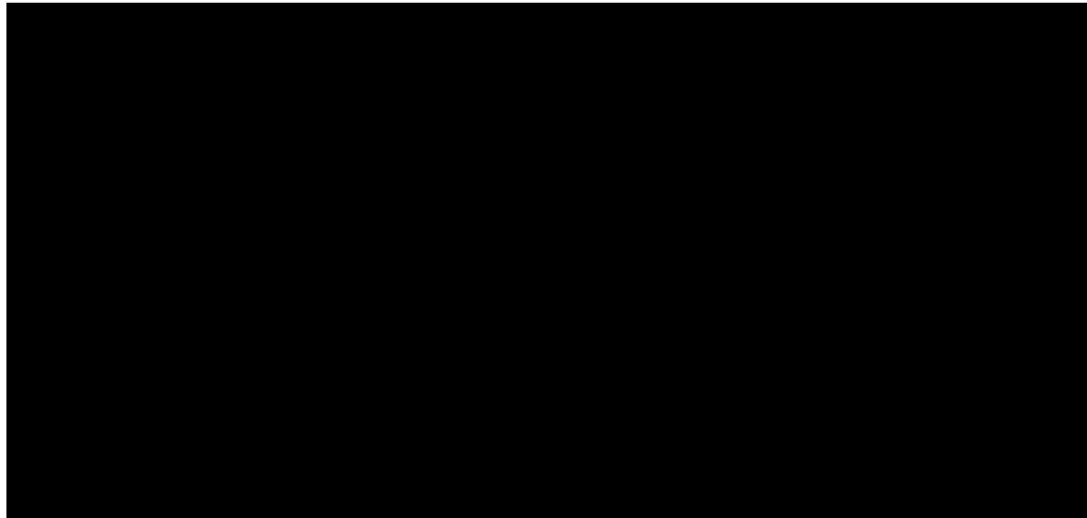
The Trustees are of the opinion that the charity has sufficient resources to continue as a going concern for the foreseeable future and have therefore adopted the going concern basis in preparation of the accounts.

Approved by the Trustees on....*26th November 2025*.....and signed on their behalf:-



Strathmore Centre for Youth Development – SCO35634
For the year ended 31 March 2025

Reference and Administrative Information



Independent Examiner

Gillespie Inverarity & Co. Ltd
33 Leslie Street
Blairgowrie
Perthshire
PH10 6AW

Bankers

Bank of Scotland

Strathmore Centre for Youth Development

Independent Examiner's Report to the Trustees of Strathmore Centre for Youth Development - SC035634

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 to 14.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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 independent examiner's statement

My examination is 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 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 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 5/12/25

Strathmore Centre for Youth Development - SC035634

Statement of financial activities

For the year ended 31 March 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	note				
<u>Income</u>					
Donations	3	54,794	117,161	171,955	203,256
Charitable activities	4	8,574	0	8,574	6,310
Receipts from fundraising activities		0	0	0	293
Total receipts		63,368	117,161	180,529	209,859
<u>Expenditure</u>					
Payments relating directly to charitable activities	5	70,718	123,883	194,601	219,257
Total payments		70,718	123,883	194,601	219,257
Net income/(expenditure)		-7,350	-6,722	-14,072	-9,398
Transfers to/(from) funds		15,000	-15,000	0	0
Net movement in funds		7,650	-21,722	-14,072	-9,398
<u>Reconciliation of Funds</u>					
Funds brought forward		24,245	72,167	96,412	105,810
Net movement in funds		7,650	-21,722	-14,072	-9,398
Funds carried forward		31,895	50,445	82,340	96,412

Strathmore Centre for Youth Development - SC035634

Balance Sheet as at 31 March 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	note				
Fixed Assets					
Tangible Assets	8	22,704	11,014	33,718	12,882
Current Assets					
Debtors	9	0	0	0	0
Prepayments		0	1,075	1,075	635
Cash at bank & in hand		10,331	39,733	50,064	85,374
Total current assets		10,331	40,808	51,139	86,009
Current Liabilities					
Creditors	10	0	1,377	1,377	647
Accruals	11	1,140	0	1,140	1,832
Total current liabilities		1,140	1,377	2,517	2,479
Net current assets		9,191	39,431	48,622	83,530
Net assets		31,895	50,445	82,340	96,412
Funds of the Charity					
Unrestricted funds	13	31,895	0	31,895	24,245
Restricted funds	13	0	50,445	50,445	72,167
Total Funds		31,895	50,445	82,340	96,412

The above accounts have been approved by the Trustees and signed on their behalf:

Date

26th November 2025

Strathmore Centre for Youth Development - SC035634

For the year ended 31 March 2025

Notes to the Accounts

1. Basis of Accounting

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

1.1 The charity meets the definition of a public benefit entity as defined by FRS102.

1.2 The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

2. Nature and Purpose of Funds

- (a) Unrestricted Funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity.
- (b) Restricted Funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2.1 Income, Expenditure & Liabilities

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure the income and related expenditure are reported gross in the SOFA.
- (c) Expenditure is accounted for on an accruals basis.
- (d) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

2.2 Assets

Tangible fixed assets are capitalised if they have a value greater than £250 and can be used for more than one year. They are valued at cost, or if gifted, at their value on receipt.

Depreciation is calculated to write off the cost of the asset over their useful economic lives as follows:

- Fixtures & Fittings – 20% reducing balance
- Equipment – 33% reducing balance
- Motor Vehicles – 25% reducing balance

2.3 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

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For the year ended 31 March 2025

3. Donations

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Perth & Kinross Council	0	3,950	3,950	86,350
Drug and Alcohol Project	0	0	0	25,000
General donations	44,794	0	44,794	2,260
Bank of Scotland	10,000	0	10,000	0
Big Lottery	0	48,578	48,578	48,578
FIHP	0	1,080	1,080	5,588
Bauer Tay FM	0	0	0	5,592
The Gannochy Trust	0	25,851	25,851	8,602
Ecotricity	0	0	0	6,286
The Robertson Trust	0	0	0	15,000
NHS Fund	0	9,250	9,250	0
Young Start	0	28,452	28,452	0
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	54,794	117,161	171,955	203,256
	=====	=====	=====	=====

4. Income from charitable activities

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Room hire & catering	8,574	0	8,574	6,310
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	8,574	0	8,574	6,310
	=====	=====	=====	=====

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For the year ended 31 March 2025

8. Tangible fixed assets

	Land & Property	Fixtures & Fittings	Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
As at 1 April 2024	11,472	3,756	25,187	0	40,415
Additions	0	0	0	28,760	28,760
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As at 31 March 2025	11,472	3,756	25,187	28,760	69,175
	=====	=====	=====	=====	=====
Depreciation					
As at 1 April 2024	229	3,438	23,866	0	27,533
In the year	229	64	436	7,195	7,924
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As at 31 March 2025	458	3,502	24,302	7,195	35,457
	=====	=====	=====	=====	=====
NBV as at 31 March 2025	11,014	254	885	21,565	33,718
	=====	=====	=====	=====	=====
NBV as at 31 March 2024	11,243	318	1,321	0	12,882
	=====	=====	=====	=====	=====

9. Debtors

	2025	2024
	£	£
Prepayments	1,075	635
	-----	-----
	1,075	635
	=====	=====

10. Creditors

	2025	2024
	£	£
Trade creditors	0	126
PAYE/NI & pensions & net wages	1,377	521
	-----	-----
	1,377	647
	=====	=====

11. Accruals

	2025	2024
	£	£
Independent examination & accountancy	1,140	1,832
	=====	=====

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For the year ended 31 March 2025

12. Staff costs

	2025	2024
	£	£
Salaries	137,049	105,352
Employers NI	5,502	2,918
Employers pension	2,851	2,059
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	145,402	110,326
	=====	=====

The average monthly number of employees during the year was 7.5 (2024:7)

No employee received remuneration greater than £60,000.

The charity contributes to a defined contribution scheme for staff, the contributions in the year were £2,851.

13. Movement in funds

During the year the charity maintained the following restricted and unrestricted funds:

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
<i>Restricted Funds:</i>					
Wellmeadow House capital fund	15,210	0	229	0	14,981
Drug & alcohol	6,641	0	6,411	-230	0
Big Lottery	19,866	48,578	56,618	0	11,826
PKC Gannochy	1,583	25,851	27,688	254	0
FIHP	1,532	1,080	2,754	142	0
PKC	2,997	0	2,824	-173	0
PKC Warm Space	0	3,950	2,757	642	1,835
Bauer Tay FM	5,172	0	4,576	-596	0
The Gannochy Trust	4,166	0	4,127	-39	0
The Robertson Trust	15,000	0	0	-15,000	0
NHS Fund	0	9,250	2,972	0	6,278
Young Start	0	28,452	12,927	0	15,525
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	72,167	117,161	123,883	-15,000	50,445
	=====	=====	=====	=====	=====
<i>Unrestricted Funds:</i>					
Core general funds	24,245	53,368	47,837	0	29,776
Bank of Scotland	0	10,000	10,000	0	0
Robertson Trust	0	0	12,881	15,000	2,119
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	24,245	63,368	70,718	15,000	31,895
	=====	=====	=====	=====	=====
Total funds	96,412	180,529	194,601	0	82,340
	=====	=====	=====	=====	=====